

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period March 3, 2007 through March 30, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with I. Henning regarding F. Bellar's Extension.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with A. Krabill regarding eRoom.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with A. Krabill regarding I/A reports.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence regarding Delphi - Risk management questions per D. Kelley.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with I. Simpson regarding ASQ conference call/process.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with B. Hamblin and A. Krabill regarding Delphi - Netherlands Invoice.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with I. Simpson, A. Krabill, etc. regarding Delphi 2007 Audit Activity Codes.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Work on activity code reclassification for February 3rd - March 2nd time period/engagement economics per S. Sheckel.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	3/5/2007	Reviewed SAP errors related to China JE extraction fo FY 06.	0.9			A1
Boehn	Michael J.	MB	Manager	3/5/2007	Preparation for Corporate Audit debrief meeting	0.3			A1
Boehn	Michael J.	MB	Manager	3/5/2007	Met with S. Sheckell to discuss 2007 audit responsibilities.	0.7			A1
Boehn	Michael J.	MB	Manager	3/5/2007	Reviewed DPSS file to ensure compliance with firm's archiving rules	1.6			A1
Boehn	Michael J.	MB	Manager	3/5/2007	Preparation of audit files for archiving.	4.8			A1
Chamarro	Destiny D.	DDC	Staff	3/5/2007	Corporate- Ran the RADAR report and fixed AWS issues in preparation of the archiving of the 2006 audit workpapers.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	3/5/2007	Corporate- Reviewed and organized division workpapers in preparation of the archiving of the 2006 audit work.	6.1			A1
Hegelmann	Julie Ann	IAH	Senior	3/5/2007	Correspondence with H. Aquino and C. Smith regarding charge code.	0.2			A1
Hegelmann	Julie Ann	IAH	Senior	3/5/2007	YE - Review 2006 electronic e-mails and start archiving process	2.6			A1
Hegelmann	Julie Ann	IAH	Senior	3/5/2007	YE 2006 - Work on draft of budget to actual for hours incurred on the year end engagement	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Preparation for the audit de-brief meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Meeting with S. Sheckell to discuss 2007 audit planning.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Preparation of workpapers for archive.	2.2			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Met with S. Sheckell to discuss role in the 2007 audit.	0.8			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Reviewed emails and electronic data that should be removed as part of the archiving process.	2.6			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Associated significant risks with appropriate controls, WCGW's, and processes.	2.8			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Reviewed all personal files and disposed of unneeded documents.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/5/2007	Planning for the 2007 audit, including identification of areas of responsibilities on the team.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/5/2007	Finalizing 2006 audit files and preparing them for archive.	6.7		A1	A1
Ramney	Amber C.	ACR	Senior	3/5/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	1.2		A1	A1
Ramney	Amber C.	ACR	Senior	3/5/2007	Finalizing documentation and organizing Pension/OPEB files in preparation of archiving 2006 workpapers	6.3		A1	A1
Rothmund	Mario Valentin	MVR	Senior	3/5/2007	Final review of missing sign-offs of E&C/AHG workpapers/AWS file (unsigned, unassociated evidence) before files are archived.	2.8		A1	A1
Sanusi	Adrian	AS	Intern	3/5/2007	Creating log of workpaper files to be sent to the record center for archiving	2.4		A1	A1
Sanusi	Adrian	AS	Intern	3/5/2007	Organizing workpapers in preparation of archiving 2006 audit	2.6		A1	A1
Sanusi	Adrian	AS	Intern	3/5/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.9		A1	A1
Schwandt	Lisa N.	LNS	Staff	3/5/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	3.8		A1	A1
Schwandt	Lisa N.	LNS	Staff	3/5/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	4.2		A1	A1
Sheckell	Steven F.	SFS	Partner	3/5/2007	Review roles for 2007 audit	5.4		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with S. Sheckell regarding 2007 staffing responsibilities.	0.7		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of activity codes for 2007 audit code.	0.7		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with S. Sheckell and H. Aquino regarding engagement economics.	0.8		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with A. Ramney regarding pension/OPEB archiving status.	1.3		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with Corporate team regarding archiving process.	1.3		A1	A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of international files as part of archiving process.	1.4		A1	A1
Smith	Carolyn E.	CES	Manager Staff	3/5/2007	Provision - 2006: Sorted through email and electronic files for archiving.	0.7		A1	A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with M. Hatzfeld regarding team and company phone list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with M. Sakowski and team members regarding E&Y Updated MAC Addresses.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Work on Delphi ASQ Participant list per J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Work on Total Hours by Division through March 2nd per J. Simpson.	1.6			A1
Boehm	Michael J.	MBJ	Associate Manager	3/6/2007	Reviewed revisions to Intangible Assets accounting policy and prepared comments for TARS group.	1.8			A1
Boehm	Michael J.	MBJ	Manager	3/6/2007	Preparation of audit files for archiving.	1.7			A1
Boehm	Michael J.	MBJ	Manager	3/6/2007	Reviewed permanent file documentation prepared by A. Sansui	0.7			A1
Boehm	Michael J.	MBJ	Manager	3/6/2007	Reviewed Corporate files to ensure compliance with firm's archiving rules.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Performed procedures to update the current engagement electronic file to prepare for the 2007 file migration.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed E&Y's procedures relating to updating the 2006 engagement's master electronic file to ensure proper configuration to the 2007 GAMx version of the engagement's electronic file.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed 2006 planning documents in preparation of completing 2007 planning.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Generated a master file to document all planning documents needed to be completed for 2007.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed E&Y's internal database for updated planning documents in order to complete 2007 planning.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MIH	Senior Manager	3/6/2007	Discussion with J. Henning re: development of slide deck for upcoming divisional executive team/staff meetings.	0.4			A1
Hatzfeld Jr.	Michael J.	MIH	Senior Manager	3/6/2007	Meeting with S. Sheckell to develop understanding of roles and responsibilities of engagement executives for 2007.	0.6			A1
Hatzfeld Jr.	Michael J.	MIH	Senior Manager	3/6/2007	Preparation of 2006 audit files for archiving.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Call with L. DeMers re: preparation of budgets and work plans for FIN48 and for quarterly review work	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Work on preparing budget for quarterly work	2.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Work on developing a work plan for quarterly review work	3.1			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Discussions with D. Bayles re: application of new mgt guidance on 2007 mgt testing and business process changes	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Coordination of arrangements for Divisional Presidents meetings.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Review of presentation materials for Divisional Presidents meetings.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Review preliminary staffing and resource assignments for 2007 Delphi audit	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Archiving workpapers for Delphi Audit Meeting with S. Sheckell to discuss 2007 audit planning.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparation of workpapers for archive.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparation of workpapers for archive.	1.6			A1
Marold	Erick W.	EWI	Senior	3/6/2007	Updated workpaper log related to archiving process.	0.6			A1
Marold	Erick W.	EWI	Senior	3/6/2007	Ran and reviewed RADAR for the consolidated AWS file.	1.7			A1
Marold	Erick W.	EWI	Senior	3/6/2007	Finalized documentation of the 2006 corporate audit debrief agenda.	2.8			A1
Marold	Erick W.	EWI	Senior	3/6/2007	Corrected issues identified in Part I of the RADAR report.	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/6/2007	Working on the 2007 audit budget for Delphi.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/6/2007	Finalizing 2006 audit files and preparing them for archive.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/6/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	0.3			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Finalizing documentation and organizing Pension/OPRB files in preparation of archiving 2006 workpapers	0.4			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Discussing planning procedures for the 2007 audit with D. Chamorro.	1.3			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Cleaning up email file in preparation of archiving the 2006 audit.	2.0			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Organizing Q3 review workpapers in preparation of archiving the files	3.2			A1
Sannisi	Adrian	AS	Intern	3/6/2007	Organizing workpapers in preparation of archiving 2006 audit	2.6			A1
Sannisi	Adrian	AS	Intern	3/6/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.6			A1
Sannisi	Adrian	AS	Intern	3/6/2007	Creating log of workpaper files to be sent to the record center for archiving	2.9			A1
Schwandt	Lisa N.	LNS	Staff	3/6/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	3/6/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	3.2			A1
Sheckell	Steven F.	SFS	Partner	3/6/2007	Review planning for 2007	2.6			A1
Sheckell	Steven F.	SFS	Partner	3/6/2007	Review roles for 2007 audit	3.4			A1
Simpson	Jamie	JS	Senior	3/6/2007	Review of fixed asset and tooling planning agenda for C. Tompkins at Thermal.	0.5			A1
Simpson	Jamie	JS	Senior	3/6/2007	Review of agenda for meeting with Corporate accounting group.	0.6			A1
Simpson	Jamie	JS	Senior	3/6/2007	Discussion with E. Marold regarding archiving status.	0.6			A1
Simpson	Jamie	JS	Senior	3/6/2007	Discussion with A. Ranney regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior	3/6/2007	Review of hours by division through 3/2.	0.8			A1
Simpson	Jamie	JS	Senior	3/6/2007	ASQ survey coordination.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with L. Justice regarding new eng. code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Hatzfeld regarding DOM February 15, 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Coordination of UK pensions - Conference Call per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with S. Sheckell and V. Humpesh regarding preparing agenda for UK conference call.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Preparation of 2006 audit hours by level per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with J. Simpson regarding approach to completing S. Sheckell's requested eng. economics schedules (i.e. billings by month by area, etc.).	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Preparation of 2006 Corporate Audit Debrief 3.7.07 presentation per E. Marold.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Discussion with S. Sheckell and J. Simpson regarding 2006 engagement economics and 2006 billings by area.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Work on 2006 billings schedule by area.	5.6			A1
Asher	Kevin F.	KFA	Partner	3/7/2007	Review of the 2007 staffing plan	1.2			A1
Boehm	Michael J.	MBJ	Manager	3/7/2007	Preparation of audit files for archiving.	2.2			A1
Boehm	Michael J.	MBJ	Manager	3/7/2007	Reviewed Corporate files to ensure compliance with firm's archiving rules.	2.6			A1
Boehm	Michael J.	MBJ	Manager	3/7/2007	Reviewed E&S file to ensure compliance with firm's archiving rules	1.8			A1
Chamorro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Generated a master file to document all planning documents needed to be completed for 2007.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	3/7/2007	Corporate-Completed the Understand the Business Template for the 2007 audit.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Reviewed and organized divisions workpapers in preparation of the archiving of the 2006 audit work.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Reviewed E&Y's internal database for updated planning documents in order to complete 2007 planning.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Researched Delphi's 2006 10K to complete the Understand the Business Template for the 2007 audit.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Development of slide decks for divisional executive session meetings, as well as agenda for E&Y and Divisional President meeting sessions.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	Q1 - Send draft of quarterly budget and work plan to L. DeViers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	Q1 - Make edits to quarterly budget and work plan	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Arrangements for Divisional Presidents meetings and review of presentation materials	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Review of actual hours relative to budget for divisional work	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Discussion with E. Marold regarding 2007 materiality calculation.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation for the audit de-brief meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of TARS debrief meeting materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of workpapers for archive.	1.0			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Reviewed DPSS AWS file for unsigned worksteps and for worksteps without evidence associated.	1.1			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Detail reviewed the Understanding the Business Template and used external resources to update information within the template.	2.1			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Reviewed AHG AWS file for unsigned worksteps and for worksteps without evidence associated.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/7/2007	Corrected issues identified in Part II of the RADAR report.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/7/2007	Time spent preparing the 2007 audit budget for Delphi.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/7/2007	Finalizing 2006 audit files and preparing them for archive.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Meeting with E. Marold and A. Krabill to discuss planning responsibilities for the 2007 audit	1.1			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Discussing planning procedures for the 2007 audit with D. Chamorro.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	4.4			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Creating log of workpaper files to be sent to the record center for archiving	2.1			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Organizing workpapers in preparation of archiving 2006 audit	2.4			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.9			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Finalizing workpapers from the year end audit in preparation for archiving.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	2.8			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Coordination with international offices.	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Review roles for 2007 audit	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Review planning for 2007	3.4			A1
Simpson	Jamie	JS	Senior	3/7/2007	Time spent reviewing pre-approval requests.	0.7			A1
Simpson	Jamie	JS	Manager	3/7/2007	Time spent archiving the 2006 engagement.	0.8			A1
Simpson	Jamie	JS	Manager	3/7/2007	Discussion with N. Miller and S. Sheckell regarding 2007 budget.	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2007	Review of IT audit workpapers (SAS70) Development of CIO update materials	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with T. Manire and A. Menth regarding Fresh Start Advisory and Fresh Start Steering Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with N. Miller regarding Estimate to complete vs. ARMS schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Revise Delphi ASQ Participant list per K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with B. Hamblin, J. Simpson, A. Krabill and J. Hegelmann regarding Delphi FIN 48 codes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with J. Simpson regarding Adv. Hrs by Month by Area REVISED	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Preparation of Delphi UK Conference Call Agenda per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with J. Simpson and B. Hamblin regarding new activity codes for the 2007 audit.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with L. Beasley regarding Delphi Team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Miscellaneous activities such as providing assistance to engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Register T. Tamer for E&Y online per C. Tosto.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Begin placing 2006 final IA reports on team server per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Work on A/C and Management E&Y Quality Assessment emails per K. Asher.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Meeting coordination for engagement team.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/8/2007	Review of the 2007 staffing plan	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MB	Manager	3/8/2007	Preparation for Corporate Audit debrief meeting	0.7			A1
Boehm	Michael J.	MB	Manager	3/8/2007	Met with R. Reimink, J. Garrett, J. Volek and J. Lamb to conduct 2006 Audit Debrief and initial 2007 audit planning.	2.4			A1
Boehm	Michael J.	MB	Manager	3/8/2007	Preparation of audit files for archiving.	2.4			A1
Chamorro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Ran the RADAR report and fixed AWS issues in preparation of the archiving of the 2006 audit workpapers.	1.7			A1
Chamorro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Completed the Understand the Business Template for the 2007 audit.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Researched Delphi's 2006 10K to complete the Understand the Business Template for the 2007 audit.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Manually reviewed divisions AWS file to ensure all worksteps had proper work associations.	3.2			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review relevant sections of the E&Y financial reporting developments and QTL Y checklist for consistency.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Discussion with C. Tosto and A. Krabill to discuss draft Q1 budget and FIN 48 approach.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review budget proposed for Q1 audit work and workplan, including quarterly checklist and draft information request list.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Meeting with J. Hegelmann to discuss Q1 budget and workplan procedures.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Development of slide decks for divisional executive session meetings, as well as agenda for E&Y and Divisional President meeting sessions.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of draft SAS 100 audit program for 2007.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of GAM and SAS 100 auditing guidance.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Development of additional quarterly review considerations.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Confirm with H Aquino which charge code to use for planning and for FIN 48	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegemann	Julie Ann	JAH	Senior	3/8/2007	Q1 Workplan - Review and discuss draft of Q1 workplan and budget with L. DeMers.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Preparation for the audit debrief meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Discussion with E. Marold regarding 2007 materiality calculation.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Discussion with A. Ranney regarding 2007 audit scoping.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	2006 audit de-brief meeting with J. Volek, R. Reimink, J. Lamb, J. Gattet, J. Simpson, M. Boehm, E. Marold, N. Miller and A. Ranney.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Preparation of workpapers for archive.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Updated workpaper log related to archiving process.	0.8			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Calculated the 2007 planning materiality and tolerable error.	1.4			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Reviewed E&S AWS file for unsigned worksteps and for worksteps without evidence associated.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Reviewed Powetrain AWS file for unsigned worksteps and for worksteps without evidence associated.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Calculated TE allocation for in-scope ledgers.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	Working on the 2007 audit budget for Delphi.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	E&Y corporate audit team meeting with J. Garrett, J. Volek, R. Reimink and J. Lamb to debrief on the 2006 audit.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	Finalizing 2006 audit files and preparing them for archive.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Cleaning up email file in preparation of archiving the 2006 audit.	0.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Meeting with R. Reimink, J. Lamb, J. Volek and J. Garrett to debrief on the 2006 Corporate audit and plan for 2007.	2.9			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	5.5			A1
Samsi	Adrian	AS	Intern	3/8/2007	Organizing workpapers in preparation of archiving 2006 audit	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sanusi	Adrian	AS	Intern	3/8/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	4.5			A1
Sheckell	Steven F.	SFS	Partner	3/8/2007	Coordination with international offices	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/8/2007	Review planning for 2007	3.9			A1
Simpson	Janie	JS	Senior	3/8/2007	Discussion with K. Gerber regarding her involvement with the 2007 audit.	0.4			A1
Simpson	Janie	JS	Manager	3/8/2007	Discussion with S. Sheckell regarding fees by month by activity code.	0.5			A1
Simpson	Janie	JS	Senior	3/8/2007	Discussion with A. Krabill, M. Boehm, N. Miller, A. Ranney and E. Marold regarding agenda for meeting with Corporate accounting department.	0.6			A1
Simpson	Janie	JS	Manager	3/8/2007					
Simpson	Janie	JS	Senior	3/8/2007	Discussion with N. Miller regarding the 2007 budget.	0.7			A1
Simpson	Janie	JS	Manager	3/8/2007	Time spent archiving Thermal AWS workpapers.	0.8			A1
Simpson	Janie	JS	Senior	3/8/2007	Review of actual hours by activity code for 2006.	1.4			A1
Simpson	Janie	JS	Manager	3/8/2007	Meeting with J. Garrett, J. Volek, R. Reimink and J. Lamb to discuss 2006 audit process and considerations for 2007	2.3			A1
Tanner	Andrew J.	ATJ	Senior	3/8/2007	Review of IT audit workpapers (SAS70) / Development of CIO update materials	0.5			A1
Aquino	Heather	HRA	Client	3/9/2007	Correspondence with M. Sakowski and A. Ranney regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Associate	3/9/2007	Correspondence with S. Sheckell regarding 2006 audit billings by area.	0.2			A1
Aquino	Heather	HRA	Client	3/9/2007	Coordination of FD president -Follow up to February 15th DOM Meetings.	0.4			A1
Aquino	Heather	HRA	Associate	3/9/2007	Correspondence with J. Simpson regarding archiving process related to fee/pre-approval binders, etc.	0.4			A1
Aquino	Heather	HRA	Client	3/9/2007	Update intl statutory filing deadlines based on acknowledgements per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Associate	3/9/2007					

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with J. Henning regarding qtrly. div. mgs.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of meetings for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of Asia travel plans with S. Sheckell, T. Manire and J. Hasse.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of new activity codes for 2007 audit.	1.3			A1
Boehn	Michael J.	MB	Manager	3/9/2007	E&S - Status update call with R. Hofmann, M. Wilkes, K. Bellis and E. Marold.	0.2			A1
Boehn	Michael J.	MB	Manager	3/9/2007	Discussion of 2007 audit worksteps with J. Simpson, E. Marold and N. Miller	0.4			A1
Boehn	Michael J.	MB	Manager	3/9/2007	Reviewed revisions to Intangible Assets accounting policy and prepared comments for TARS group.	0.7			A1
Boehn	Michael J.	MB	Manager	3/9/2007	Preparation of audit files for archiving.	1.4			A1
Cash	Kevin L.	KLC	Partner	3/9/2007	Meeting with B. Walker re Update on plans for 2007 and review of current year issues	3.6			A1
Chamaro	Destiny D.	DDC	Staff	3/9/2007	Corporate- Completed the Understand the Business Template for the 2007 audit.	3.2			A1
Chamaro	Destiny D.	DDC	Staff	3/9/2007	Corporate- Accumulated data for the preparation of the 2007 scoping.	4.1			A1
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Discussion update with H Aquino re: charging time for FIN 48 engagement	0.4			A1
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Q1 - Send copy of Q1 client assistance list to C. Tosto and L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Q1 - Send quarterly budget and work plan draft to L. DeMers and C. Tosto for review	0.1			A1
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Q1 - review previous billings to adjust quarterly budget before submission for review	0.6			A1
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Q1 - Prepare draft of Q1 client assistance list	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Meeting with B. Walker, J. Piazza, K. Cash to review and discuss IT controls changes anticipated during 2007	1.2			A1

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Henning	Jeffrey M.	JMH	Partner	3/9/2007	Meeting with D. Bayles and N. Miller re: 2007 controls planning and key issues around IT transformation	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Coordination of arrangements for Divisional Presidents meetings.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Review of presentation materials for Divisional Presidents meetings.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Discuss ER&D and review Powertrain Exec management deck with J. Brooks.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/9/2007	Drafting of statutory audit e-mail for international teams.	0.5			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Met with M. Fawcett and N. Miller to discuss the 2007 corporate framework.	1.1			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Prepared a quarterly review workprogram for division review procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Attended the 2006 audit debrief meeting	2.2			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Reviewed the revised corporate framework and prepared comments for Delphi's consideration.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Meeting with D. Bayles and J. Henning to discuss current year internal control considerations.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Working on the 2007 audit budget for Delphi.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Time spent finalizing 2006 audit files and preparing them for archive.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Meeting with M. Fawcett and C. Adams to discuss the corporate controls framework.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Review of the Corporate controls framework in preparation for meeting with the SOX group.	3.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Reviewing the Company's control framework to determine the appropriateness of the employee cost controls.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Walking through our procedures to set up the 2007 audit scope analysis with D. Chamorro.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	3/9/2007	Final review of missing sign-offs of E&C/AHG workpapers/AWS file (unsigned, unassociated evidence) before files are getting archived.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	3/9/2007	Finalizing workpapers from the year end audit in preparation for archiving.	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/9/2007	Coordination with international offices	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/9/2007	Review planning for 2007	4.4			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with A. Ranney regarding Corporate framework- employee cost comments.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with A. Ranney regarding AWS archiving for pension/OPEB.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with N. Miller regarding 2007 framework.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Review of actual hours by activity code summary	1.9			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Time spent archiving 2006 audit workpapers.	2.1			A1
Cash	Kevin L.	KLC	Partner	3/10/2007	Clean up of 2006 wps and final review of ITGC wps	2.6			A1
Cash	Kevin L.	KLC	Partner	3/11/2007	Clean up of 2006 wps and final review of ITGC wps	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Miscellaneous activities such as providing assistance to engagement team.	4.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence regarding follow-up to February 15th DOM Meeting - Debrief with EY - DPSS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with J. Henning regarding GAMx Training.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with K. Cash regarding High-level planning for IT Audit SOX activities meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill and S. Jackson regarding Delphi eRoom.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill, T. Manire and S. Sheckell regarding Fresh Start Advisory and Fresh Start Steering Meetings on calendar.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Research Pre-approvals - EBP per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Boehn	Michael J.	MIJ	Manager	3/12/2007	Prepared blackline version of E&Y comments on intangible asset policy for A. Pavlov.	0.4			A1
Boehn	Michael J.	MIJ	Manager	3/12/2007	Reviewed Intangible Asset Policy with A. Krabill.	0.7			A1
Boehn	Michael J.	MIJ	Manager	3/12/2007	E&S Audit - Discussion with A. Krabill and S. Sheckell regarding Workstream inventory procedures for 2007.	0.4			A1
Boehn	Michael J.	MIJ	Manager	3/12/2007	Preparation of consolidated planning documentation.	2.7			A1
Boehn	Michael J.	MIJ	Manager	3/12/2007	Preparation of Corporate files for archiving process.	2.7			A1
Cash	Kevin L.	KLC	Partner	3/12/2007	Clean up of 2006 workpapers.	1.6			A1
Cash	Kevin L.	KLC	Partner	3/12/2007	Final review of ITGC workpapers.	3.6			A1
Chamorro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Performed work to prepare 2006 audit workpapers for archiving.	1.3			A1
Chamorro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	5.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Review of 2007 SOX framework re: identification of key controls, and preliminary considerations related to 2007 test plans.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Development of Executive Staff Session agendas and Divisional President/E&Y agendas, in preparation for Q1 SAS 100 reviews - for both corporate and all divisions.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group: S. Sheckell and K. Asher.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of revised Delphi intangible and equity accounting policies.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Discussion with M. Boehm regarding revised Delphi intangible and equity accounting policies.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of initial 2007 international scoping.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Meeting with D. Bayles to discuss Delphi's 2007 internal control testing scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Discussion of budgets with N. Miller.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of latest corporate planning documentations.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of tax workpapers prior to archiving.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Finalization of 2006 archiving.	1.9			A1
Marold	Erick W.	EWM	Senior Manager	3/12/2007	Resolved component conflicts with the Powertrain AWS file.	2.6			A1
Marold	Erick W.	EWM	Senior	3/12/2007	Resolved component conflicts within the AHG AWS file.	2.7			A1
Marold	Erick W.	EWM	Senior	3/12/2007	Resolved component conflicts with the Steering AWS file.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Meeting with S. Sheckell and J. Simpson to review 2007 budget.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Meeting with J. Simpson to discuss the 2007 budget.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Wrap-up procedures from 2006 and archiving.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Time spent working on 2007 budget.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	2.1			A1
Pacella	Shannon M.	SMP	Manager	3/12/2007	Finalizing workpaper documentation prior to archival.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/12/2007	Finalizing workpaper documentation for final archival process.	3.6			A1
Ramney	Amber C.	ACR	Senior	3/12/2007	Summarizing comments for the Company based on review of the Corporate Control Framework.	0.6			A1
Ramney	Amber C.	ACR	Senior	3/12/2007	Preparing archive forms for each Delphi division in preparation of archiving the 2006 audit files.	4.1			A1

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Raney	Amber C.	ACR	Senior	3/12/2007	Setting up a summary listing in-scope locations for the 2007 audit.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	3/12/2007	Updating the NC Archive Records Center to include all workpaper folder references.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	3/12/2007	Ensuring workpaper folders are all included in AWS.	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/12/2007	Correspond with international offices	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/12/2007	Review audit planning materials	5.9			A1
Simpson	Jamie	JS	Senior	3/12/2007	Coordination of pension asset planning meeting with Treasury.	0.4			A1
Simpson	Jamie	JS	Manager	3/12/2007	Time spent obtaining quarter book examples from other clients for consideration for Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Communication with E&Y Austria regarding I/C balances.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Reviewing emails related to Delphi for deletion as part of archiving process.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Review of 2007 budget	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Review of pre-approval requests.	2.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/12/2007	Meeting with K. Cash and S. Pacella to discuss plan for 2007	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/12/2007	Meeting with K. Cash to debrief on 2006 and plan for 2007	1.3			A1
Aquino	Heather	HRA	Client	3/13/2007	Correspondence with B. Hamblin regarding Delphi Feb. 07 t/e reports.	0.2			A1
Aquino	Heather	HRA	Client	3/13/2007	Correspondence with J. Simpson regarding Staffing schedule.	0.2			A1
Aquino	Heather	HRA	Client	3/13/2007	Adjustments to J. Henning's calendar for Audit Committee Meeting per Jeff.	0.2			A1
Aquino	Heather	HRA	Client	3/13/2007	Correspondence with China and S. Sheckell regarding Evaluation and Pre-Approval of Tax Services.	0.2			A1
Aquino	Heather	HRA	Client	3/13/2007	Correspondence with M. Sakowski and O. Saimoua regarding E&Y Updated MAC Address.	0.3			A1

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Aguino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with L. Ellwood-Filkins regarding TRS memo.	0.3			A1
Aguino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with S. Sheckell and N. Miller regarding Delphi - Engagement Letter 2007.	0.4			A1
Aguino	Heather	HRA	Client Serving Associate	3/13/2007	Work on Saginaw Meeting 3.14.07, ppt per M. Hatfield.	0.6			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Met with A. Pavlov to discuss modifications to revised intangible asset policy.	0.9			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Reviewed Corporate budget for 2007 audit.	0.4			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Discussion of quarterly review procedures and budgeted time with E. Marold and N. Miller	0.6			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Discussed shared service center changes for 2007 audit with M. Hatfield.	1.1			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Preparation of staffing template.	1.2			A1
Boehm	Michael J.	MBJ	Manager	3/13/2007	Preparation of Corporate files for archiving process.	2.8			A1
Chamorro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Generated the 2007 planning folders for the engagement workpapers.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Performed work to prepare 2006 audit workpapers for archiving.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migration for the 2007 audit.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group; S. Sheckell and K. Asher.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Discussion of budgets with N. Miller.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Correspondence with international teams regarding statutory issues.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Review of initial 2007 international scoping.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Finalization of 2006 archiving.	2.8			A1
Marold	Erick W.	EWM	Senior Manager	3/13/2007	Revised the PM & TE calculation based on discussions with A. Krabill.	0.8			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Reviewed modified worksheet log with K. Asher, S. Sheckell and A. Krabill.	1.4			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored E&S archived file to ensure the integrity of the archived file.	1.8			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored DPSS archived file to ensure the integrity of the archived file.	1.9			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored AHG archived file to ensure the integrity of the archived file.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Wrap-up procedures from 2006 and archiving.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Preparation of the 2007 engagement letter.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Review of the derivatives process documentation as it compares to the SOX control testing to be performed.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/13/2007	Finalizing worksheet documentation for final archival process	3.4			A1
Pacella	Shannon M.	SMP	Manager	3/13/2007	Finalizing worksheet documentation prior to archival.	3.8			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Discussing 2007 Scope analysis with A. Krabill.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Drafting a memo to describe our scope analysis for the 2007 integrated audit.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Reviewing firm guidance to accumulate all required planning documents.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Detail reviewing and making edits to the Scope Analysis schedule for the 2007 audit.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Backing up AWS engagements, archiving them, and restoring them back into AWS.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Uploading AWS engagements to the NC Archive Records Center.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Updating the NC Archive Records Center to include all worksheet folder references.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Ensuring workpaper folders are all included in AWS.	2.8			A1
Sheckell	Steven F.	SFS	Partner	3/13/2007	Review audit planning materials	3.9			A1
Simpson	Jamie	JS	Senior Manager	3/13/2007	Discussion with S. Pacella regarding archiving TSRS items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/13/2007	Time spent on archiving 2006 engagement.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/13/2007	Review of fees by month/yr area for 2006 and development of 2007 estimate.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/13/2007	Work on 1st quarter budget and client assistance list	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with A. Krabill regarding eRoom for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with team regarding Qtrly Div. Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with Australia regarding pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on executive session agendas per M. Hatzfeld.	0.9			A1
Boehm	Michael J.	MJB	Associate Manager	3/14/2007	Preparation of Corporate files for archiving process.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Prepare 2006 audit workpapers for archiving.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migration for the 2007 audit.	5.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	3/14/2007	Meeting with S. Sheckell, C. Tosto, and D. Kelley regarding fresh start accounting and opportunities to assist company with tax accounting matters and value added ideas.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	3/14/2007	Review Q1 budget and workplan and client information request list and send to A. Krabill.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Status and content discussion of Q1 TARS accounting memo log.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Discussion of Corporate policy related to JV accounting and reconciliation process/protocols with A. Brazier and N. Miller.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group. S. Sheckell and K. Asher.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2007	Preparation of divisional audit debrief/planning agendas	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of latest corporate planning documentations.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of tax workpapers prior to archiving.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of initial 2007 international scoping.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Correspondence with international teams regarding statutory issues.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Finalization of 2006 archiving.	3.1			A1
Marold	Erick W.	EWm	Senior Manager	3/14/2007	Met with M. Fawcett, C. Adams and N. Miller to discuss Corporate control framework and Delphi's responses to our comments.	1.2			A1
Marold	Erick W.	EWm	Senior	3/14/2007	Prepared a work plan and budget for the division SAS 100 review	2.9			A1
Marold	Erick W.	EWm	Senior	3/14/2007	Prepared example analytics that could be obtained from Hyperion and used as part of our quarterly review.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with K. St. Romain to discuss scoping and the divisional control framework.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with M. Fawcett, J. Volek, C. Adams and E. Marold to discuss the corporate framework.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with G. Lee to discuss the intercompany derivative accounting process.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Wrap-up procedures from 2006 and archiving.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Review of the derivatives process documentation as it compares to the SOX control testing to be performed.	1.8			A1
Ranney	Amber C.	ACR	Senior	3/14/2007	Completing archive requirements for the 2006 audit	4.2			A1
Ranney	Amber C.	ACR	Senior	3/14/2007	Preparing documents for planning of the 2007 audit	3.3			A1
Schwandt	Lisa N.	LNS	Staff	3/14/2007	Updating the NC Archive Records Center to include all worksheet folder references.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	3/14/2007	Backing up AWS engagements, archiving them, and restoring them back into AWS.	6.7			A1
Sheckell	Steven F.	SFS	Partner	3/14/2007	Discuss 8k and other topics with T. Timko	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with M. Hatzfeld regarding Saginaw Meeting 3.14.07.ppt	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with C. Smoker regarding Delphi Audit Results Book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with K. Asher regarding ASQ survey.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with M. Hatzfeld regarding DOM February 15, 2007.ppt	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with M. Hatzfeld regarding DPSS '06 Audit debrief mtg.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with M. Hatzfeld regarding executive session agendas.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with M. Sakowski and O. Saimona regarding E&Y Updated MAC Address status.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Preparation of Controller's Roundtable Agenda.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence regarding follow-up to February 15th DOM Meeting. Debrief with EY.	0.6			A1
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of audit planning activities	1.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Review of revised Equity policy.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Preparation of Corporate files for archiving process.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Preparation of consolidated planning documentation.	1.3			A1
Chammaro	Destiny D.	DDC	Staff	3/15/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.8			A1
Chammaro	Destiny D.	DDC	Staff	3/15/2007	Corporate- Performed maintenance on the AWS file in preparation of the GANX migration for the 2007 audit.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Status and content discussion of Q1 TARS accounting memo log.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group; S. Sheckell and K. Asher.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Development of Executive Staff Session agendas and Divisional President/E&Y agendas, in preparation for Q1 SAS 100 reviews - for both corporate and all divisions.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Review of initial 2007 international scoping.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Finalization of 2006 archiving.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Conference call with J. Simpson and E&Y Luxembourg to discuss statutory issues.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AIK	Senior Manager	3/15/2007	Meeting with D. Bayles to discuss Delphi's 2007 internal control testing scoping.	1.2			A1
Krabill	Aaron J.	AIK	Senior Manager	3/15/2007	Meeting with S. Sheckell, K. Asher, E. Marold and K. Asher to discuss 2007 planning documents.	2.1			A1
Marold	Erick W.	EWM	Senior	3/15/2007	Met with K. Asher, S. Sheckell and A. Krabill to discuss PM, TE and TE assignment.	1.3			A1
Marold	Erick W.	EWM	Senior	3/15/2007	Restored Packard archived file to ensure the integrity of the archived file.	2.1			A1
Marold	Erick W.	EWM	Senior	3/15/2007	Updated the Corporate AWS file to reflect procedures performed by Tax.	4.0			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Reviewing the company's updated hedge documentation.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Planning inventory procedures at the divisions.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Planning the Delphi 2007 audit, including considerations to significant risks and combined risk assessments.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/15/2007	Finalizing workpaper documentation for final archival process.	3.5			A1
Ranney	Amber C.	ACR	Senior	3/15/2007	Completing archive requirements for the 2006 audit.	5.1			A1
Ranney	Amber C.	ACR	Senior	3/15/2007	Preparing documents for planning of the 2007 audit.	2.9			A1
Sheckell	Steven F.	SFS	Partner	3/15/2007	Discuss 8k and other topics with T. Tinko.	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/15/2007	Review audit planning materials.	4.4			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of email correspondence from E&Y Luxembourg in preparation for conf. call.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Discussion with K. Asher, S. Sheckell and N. Miller regarding 2007 budget and fees.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Conf. call with A. Krabill and E&Y Luxembourg regarding 2006 statutory audit.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of 2007 budget.	1.6			A1
Smith	Carolyn E.	CES	Manager Staff	3/15/2007	Provision - 2006: Review emails and electronic files for archiving process.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with M. Sakowski and A. Krabill regarding E&Y/Delphi Team Phone List.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with B. Hamblin, J. Simpson and K. Asher regarding payments.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Coordination of TDPE part 2 per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with M. Sakowski and O. Saimona regarding E&Y Updated MAC Address status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with J. Henning regarding SAP Packard pre-approval.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on Powertrain presentation per M. Hatfield.	0.9			A1
Boehm	Michael J.	MJB	Associate Manager	3/16/2007	Reviewed FAS 150 in conjunction with Equity policy review.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Review of equity policy in preparation of meeting with A. Pavlov	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Corporate TARS - Coordination of meeting with A. Pavlov.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Discussion with A. Ranney, E. Marold and A. Krabill regarding workpaper log.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Review of firm's guidance regarding impact of proposed PCAOB standard on 2007 audit planning.	2.8			A1
Chammaro	Destiny D.	DDC	Staff	3/16/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.9			A1
Chammaro	Destiny D.	DDC	Staff	3/16/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migration for the 2007 audit.	7.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Status and content discussion of Q1 TARS accounting memo log.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2007	Review of 2006 debrief deck for meeting with Delphi SOX team	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/16/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	3/16/2007	Finalization of 2006 archiving.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/16/2007	Ran the RADAR report on the archived Corporate AWS file.	1.1			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Met with K. St. Romain to discuss the timing of Delphi's revisions to the division control framework.	1.2			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Performed a test run of the archive file for the Corporate AWS file.	2.1			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Reviewed the Auburn Hills facility purchase agreement, assignment and lease agreement entered into by Delphi on 3/2/07	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/16/2007	Reviewing the company's updated hedge documentation.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/16/2007	Planning the Delphi 2007 audit, including considerations to significant risks and combined risk assessments.	4.2			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Call with M. Harris to discuss 2007 Planning.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Finalizing workpaper documentation prior to archival.	1.9			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Finalizing workpaper documentation for final archival process	3.9			A1
Ranney	Amber C.	ACR	Senior	3/16/2007	Completing archive requirements for the 2006 audit	1.3			A1
Ranney	Amber C.	ACR	Senior	3/16/2007	Preparing documents for planning of the 2007 audit	2.7			A1
Sheckell	Steven F.	SFS	Partner	3/16/2007	Discuss 8k and other topics with T. Timko	0.9			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with N. Miller and A. Krabill regarding internal controls debrief agenda.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with A. Ranney, E. Marold, A. Krabill and M. Boehm regarding archiving process.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with J. Henning and N. Miller regarding internal controls debrief meeting.	0.7			A1
Aquino	Heather	HRA	Client Servng Associate	3/18/2007	Work on E&Y PT Executive Session Agenda 3/19/07 (REVISED) per M. Hatfield.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/18/2007	Preparation of agenda for pension asset meeting with Treasury.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/18/2007	Preparation of agenda for controller's roundtable meeting.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Work on 2006 SOX Debrief Agenda per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Asher	Kevin F.	KFA	Associate Partner	3/19/2007	General audit planning work related to Powertrain	1.1			A1
Boehn	Michael J.	MJB	Manager	3/19/2007	Met with A. Pavlov to discuss recommendations for edits in Equity policy.	1.1			A1
Boehn	Michael J.	MJB	Manager	3/19/2007	Completed archiving worksheet log	0.6			A1
Boehn	Michael J.	MJB	Manager	3/19/2007	Review of FAS 150 and FAS 158 in preparation of meeting with A. Pavlov.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	3/19/2007	Corporate-Preparing 2006 AWS file for the 2007 audit (GAMx).	8.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehn.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Participation in Powertrain Executive Staff Session.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Prepare e-mail to L. DeMers to review draft of budget to actual for year end work performed	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Populating budget to actual analysis for February activity based on February billing.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Work on preparing budget to actual results for year end audit by reviewing - sort February activity	3.6			A1
Henning	Jeffrey M.	JMH	Partner	3/19/2007	2006 Debrief/2007 Planning meeting with Powertrain executive committee	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Research and discussion with M. Boehn regarding the Company's revised equity accounting policy.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Meeting with K. St. Romain, E. Marold and N. Miller to discuss the Company's 2007 internal control testing scope and framework.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with E. Marold regarding 2006 workpaper sign-off log for K. Asher to sign.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Review of slides for the internal control audit de-brief meeting with D. Bayles.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Preparation of agenda for status update meetings with T. Tinko.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with A. Ranney and E. Marold regarding 2007 planning items.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Workpaper organization prior to archiving.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Review of slides for the controller's roundtable meeting.	1.1			A1
Marold	Erick W.	EWM	Senior Manager	3/19/2007	Drafted a memo regarding our assignment of tolerable error to in-scope ledgers.	1.6			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the E&S division.	2.1			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the T&I division.	2.1			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the DPSS division.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Review of the Company's updated derivatives and hedge documentation, including the hedge designation forms and other items.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Preparing the agenda for the SOX debrief meeting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Preparation for a client meeting to discuss derivatives and hedge accounting topics.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Meeting with K. St. Romain, A. Krabill, and E. Marold to discuss the divisional framework and the status of management's scoping.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/19/2007	Finalizing workpapers and preparing AWS file for archival.	5.2			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Preparing the Q1 client assistance list.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Performing required procedures to plan for the 2007 Delphi audit.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Preparing 2006 audit files and AWS engagements for archive.	4.6			A1
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review scope materials with team	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review 2007 planning materials	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/19/2007	Preparation of agenda for controller's roundtable meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Discussion with S. Pacella regarding planning meeting with Internal Audit.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Preparation of log for archiving process.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Review of SOD memo as part of archiving process.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with D. Channaro regarding Delphi Audit Engagement Letter	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with M. Boethm regarding Estimate to Complete tracking.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with S. Jackson and A. Krabill regarding Delphi eRoom.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence regarding updated Delphi 2007 Audit Engagement Letter.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with A. Krabill, M. Hatzfeld, etc. regarding Follow-up to February 15th DOM Meeting - Debrief with EY for E&S.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Work on Controller's Roundtable Agenda.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Preparation of E&Y Quality Assessment emails.	1.2			A1
Boethm	Michael J.	MTB	Manager	3/20/2007	Discussed Corporate staffing with E. Marold.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehn	Michael J.	MIJ	Manager	3/20/2007	Distribution of estimate to complete staffing template to divisional seniors and managers to assist in completion of staffing requests.	0.6			A1
Boehn	Michael J.	MIJ	Manager	3/20/2007	Finalization of workpaper log for E. Marold for archiving purposes.	0.7			A1
Boehn	Michael J.	MIJ	Manager	3/20/2007	Preliminary planning for 2007 engagement.	2.2			A1
Chamorro	Destiny D.	DDC	Staff	3/20/2007	Corporate-Updated Understanding the Business template for 2007 audit.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	3/20/2007	Corporate-Preparing 2006 aw's file for the 2007 audit (GAMx).	3.9			A1
Hartfield Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehn.	0.4			A1
Hemming	Jeffrey M.	JMH	Partner	3/20/2007	Packard - Correspondence relative to timing of 2006 debrief meeting with Division president	0.6			A1
Hemming	Jeffrey M.	JMH	Partner	3/20/2007	Review of controllers community presentation materials.	0.4			A1
Hemming	Jeffrey M.	JMH	Partner	3/20/2007	2006 SOX process debrief with D. Bayles and his team	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Review of corporate planning items in advance of the TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Preparation for the ICC debrief meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Review of TDPE planning materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Debrief meeting with D. Bayles, M. Fawcett, K. St. Romain, J. Hemming, J. Simpson and N. Miller.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Preparation of materials for the upcoming planning meeting with T. Tinko.	2.3			A1
Marold	Erick W.	EWV	Senior	3/20/2007	Prepared the Summary of Documentation Added after the Report Release Date for review by K. Asher.	0.6			A1
Marold	Erick W.	EWV	Senior	3/20/2007	Drafted a memo regarding our assignment of tolerable error to in-scope ledgers.	0.6			A1
Marold	Erick W.	EWV	Senior	3/20/2007	Prepared the 2007 API in-scope locations for the E&S division.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared the Estimate to Complete template for the Corporate audit based on the budget provided by N. Miller.	2.4			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared test GAMdx file for Delphi to develop an understanding of the migration process.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2007	Meeting with M. Sandelich to walk him through the hyper-inflationary accounting impact on the Promotora Joint Venture investment account.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2007	Meeting with D. Bayles, K. St. Romain, M. Fawcett, J. Henning, J. Simpson and A. Krabill for a debrief on the 2006 audit.	1.7			A1
Pacella	Shannon M.	SMP	Manager	3/20/2007	Finalization of budget, and communication of the divisional and corporate budgets to the respective teams in order to facilitate staffing.	1.8			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Scoping meeting with S. Sheckell and J. Simpson	0.8			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	ACS-Reviewing the proposed budget for the 2007 audit.	0.2			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Dayton-Reviewing the proposed budget for the 2007 audit.	0.2			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Meeting with D. Puri, S. Burger, M. Fortnak, S. Sheckell & J. Simpson to discussing strategy for testing 2007 pension plan balances.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Preparing the Audit Summary Memo for the 2007 audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Performing required procedures to plan for the 2007 Delphi audit.	1.8			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Reviewing the procedures performed to prepare the AWS file for GAMdx migration.	3.6			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Attend T. Tinko status and corp controllers meetings	1.4			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Prepare fee information for 2007 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Review scope materials with team	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Review audit committee materials	1.5			A1
Simpson	Jamie	JS	Senior	3/20/2007	Revisions to Controllers roundtable agenda.	0.4			A1
Simpson	Jamie	JS	Manager	3/20/2007	Discussion with H. Aquino regarding 2007 fee estimate.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/20/2007	Discussion with D. Puri, S. Burger, S. Sheckell and A. Ranney regarding pension asset planning.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Discussion with S. Sheckell regarding 2007 fee estimate.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Meeting with D. Bayles, K. St. Romain and M. Fawcett regarding 2007 internal control planning	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Conf. call with S. Sheckell and S. Pacella regarding TSRS scope and involvement of Internal Audit for 2007.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Provide Severance-Related Accounting Guidance to S. Sheckell for controller roundtable meeting per M. Boehm.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence regarding Delphi Istanbul Pre-approval.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with J. Hasse and T. Manire regarding Updated Travel itinerary for S. Sheckell traveling on 05/08/2007 03:30 pm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Meeting with J. Simpson and A. Krabill regarding 2006 vs. 2007 international/domestic fees schedule.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on controller's roundtable slides.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on 2006 vs. 2007 international/domestic fees schedule per J. Simpson.	2.8			A1
Ashler	Kevin F.	KFA	Partner	3/21/2007	Preparation for the March 26 audit committee meeting	1.4			A1
Ashler	Kevin F.	KFA	Partner	3/21/2007	Audit planning objective overview	2.1			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Discussed DPSS staffing with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Discussed GAMx migration with N. Miller and A. Ranney.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Prepared DPSS staffing estimate to complete.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/21/2007	Prepared a comparison of FAS 88, 112 and 146 for the Controller's Roundtable meeting.	1.8			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Preliminary planning for 2007 engagement.	2.6			A1
Chamorro	Destiny D.	DDC	Staff	3/21/2007	Corporate-Preparing 2006 aws file for the 2007 audit (GAMx).	0.6			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Review of corporate planning items in advance of the TDPE.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Discussions with S. Pacella regarding TSRS work performed in France.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Correspondence with Austria E&Y team regarding IT testing performed in France.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Correspondence with foreign teams regarding various statutory matters where information is needed from the corporate team.	2.1			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Researched the treatment of costs associated with offerings by companies in bankruptcy (i.e. expense per SOP 90-7 or accounted for within equity).	3.4			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Prepared the Summary of Documentation Added after the Report Release Date for review by K. Asher.	0.9			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Reviewed updated UBT based on comments provided to preparer.	1.3			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Prepared the estimate to complete template for the E&S division based on the budget provided by N. Miller.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Planning for the 2007 consolidated Delphi audit.	2.0			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Planning for divisional audit procedures.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Staffing and planning the timing for the Packard and Thermal divisional procedures.	3.2			A1
Ranney	Amber C.	ACR	Senior	3/21/2007	ACS-Filling out estimates to complete for the 2007 audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/21/2007	Dayton-Filling out estimates to complete for the 2007 audit.	0.6			A1

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Ranney	Amber C.	ACR	Senior	3/21/2007	Performing required procedures to plan for the 2007 Delphi audit.	5.9			A1
Schwandt	Lisa N.	LNS	Staff	3/21/2007	Preparing AWS for GAMX integration.	4.3			A1
Sheckell	Steven F.	SFS	Partner	3/21/2007	Review 2007 planning materials	3.9			A1
Simpson	Jamie	JS	Senior	3/21/2007	Review of workpaper archive list	0.5			A1
Simpson	Jamie	JS	Manager	3/21/2007	Review of agenda for status meeting with T. Tinko.	0.6			A1
Simpson	Jamie	JS	Manager	3/21/2007	Review of 2007 worldwide fee estimate	2.7			A1
Aquino	Heather	HRA	Manager	3/22/2007	Correspondence with T. Bishop and S. Sheckell regarding slide for AC meeting.	0.2			A1
Aquino	Heather	HRA	Client	3/22/2007	Correspondence with M. Kearns regarding quarterly divisional meeting schedules.	0.2			A1
Aquino	Heather	HRA	Client	3/22/2007	Correspondence with S. Sheckell and M. Sakowski regarding controller's roundtable meeting.	0.2			A1
Aquino	Heather	HRA	Associate	3/22/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client	3/22/2007	Work on 2007 fee schedule per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client	3/22/2007	Locate Fresh Start Presentations per S. Sheckell, send to J. Shepard accordingly.	0.6			A1
Aquino	Heather	HRA	Associate	3/22/2007	Work on ASQ meeting coordination.	0.8			A1
Aquino	Heather	HRA	Client	3/22/2007	Work on 2006 vs. 2007 international/domestic fees schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client	3/22/2007	Discussions with J. Simpson, K. Asher and S. Sheckell regarding 2007/2006 audit fees (international and domestic).	1.2			A1
Asher	Kevin F.	KFA	Partner	3/22/2007	Audit planning objective overview	1.1			A1
Asher	Kevin F.	KFA	Partner	3/22/2007	Audit planning work related to Powertrain	2.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed DPSS staffing with S. Sheckell.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed GAMx migration with N. Miller and A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed Controller's Roundtable meeting with S. Sheckell.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Preparation of staffing template for financial reporting, quarterly reviews and consolidation processes.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Preliminary planning for 2007 engagement.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed Corporate staffing with N. Miller.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	3/22/2007	Corporate-Preparing 2006 AWS file for the 2007 audit (GAMx).	0.8			A1
Hartfield Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.4			A1
Kearns	Matthew R.	MRK	Senior	3/22/2007	Powertrain - Drafting 2007 audit staffing schedule	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Meeting with J. Williams to discuss various administrative matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Review of corporate planning items in advance of the TDPE.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Meeting with T. Timko, S. Sheckell, J. Simpson and the corporate accounting directors and managers to discuss initial 2007 planning.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Meeting with M. Fawcett to discuss the corporate framework.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Review of the updates to the corporate framework.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Planning for the 2007 consolidated Delphi audit.	3.7			A1
Pacella	Shannon M.	SMP	Manager	3/22/2007	Call with A. Bianco to discuss status of role redesign project and other IT matters.	0.3			A1
Ranney	Amber C.	ACR	Senior	3/22/2007	Going over GAMx implementation with C. Yankley - discussing considerations for the 2007 Delphi audit and preparing engagement file for migration.	8.1			A1
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Preparing AWS for GAMx integration.	1.8			A1
Sheckell	Steven F.	SFS	Partner	3/22/2007	Prepare fee information for 2007 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/22/2007	Review 2007 planning materials	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckel	Steven F.	SFS	Partner	3/22/2007	Attend T. Tinko status and corp controllers meetings	2.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Discussion with S. Sheckel and K. Asher regarding fee estimate for 2007.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Meeting with M. Fawcett to discuss E&Y comments on Corporate framework.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of planning meeting agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of rollforward of international fees for 2007 fee estimate.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Meeting with T. Tinko, J. Williams, T. Tamer, J. Garrett, S. Kluh, and D. Bayles, S. Sheckel and A. Krabill to discuss 2007 audit planning.	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/22/2007	Discussion with T. Tamer related to 1st quarter timing	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Coordination of PwC workpaper review.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Work on ASQ meeting coordination.	1.6			A1
Boehn	Michael J.	MBJ	Associate Manager	3/23/2007	Discussed Archiving process and documentation with E. R. Simpson.	0.4			A1
Boehn	Michael J.	MBJ	Manager	3/23/2007	E&S - Weekly status update call with R. Hoffmann, M. McWhorter and M. Wilkes.	0.6			A1
Boehn	Michael J.	MBJ	Manager	3/23/2007	Purged e-mails related to 2006 audit that were not required for workpaper documentation.	1.6			A1
Boehn	Michael J.	MBJ	Manager	3/23/2007	Preliminary planning for 2007 engagement.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Review of Controllers' Roundtable slide deck and debrief with J. Simpson, N. Miller, M. Boehn and S. Sheckel - relative to significant divisional related items.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Review of corporate planning items in advance of the TDPE.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/23/2007	Time spent understanding how GAMx will impact our audit procedures for 2007.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/23/2007	Scoping meeting with S. Sheckell and J. Simpson	0.5			A1
Ranney	Amber C.	ACR	Senior	3/23/2007	Submitting 2006 archive forms to the NC Archive Records Database	0.5			A1
Ranney	Amber C.	ACR	Senior	3/23/2007	Going over GAMx implementation with C. Yankley - discussing considerations for the 2007 Delphi audit and preparing engagement file for migration.	7.6			A1
Sheckell	Steven F.	SFS	Partner	3/23/2007	Prepare fee information for 2007 audit	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2007	Review 2007 planning materials	1.9			A1
Simpson	Jamie	JS	Senior	3/23/2007	Review of pension/OPEB draft footnote for Q1 10Q.	0.4			A1
Pacella	Shannon M.	SMP	Manager	3/24/2007	Review IT 2007 control framework to provide feedback.	3.2			A1
Aquino	Heather	HRA	Client	3/26/2007	Correspondence regarding Delphi - Netherland Invoice - engagement to charge.	0.2			A1
Aquino	Heather	HRA	Client	3/26/2007	Correspondence with A. Ranney regarding National AABS content collection initiative.	0.2			A1
Aquino	Heather	HRA	Client	3/26/2007	Correspondence with M. Hatzfeld regarding Planning Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client	3/26/2007	Correspondence with J. Simpson regarding pre-approvals.	0.2			A1
Aquino	Heather	HRA	Client	3/26/2007	Assist M. Hatzfeld with Saginaw slide deck.	0.3			A1
Aquino	Heather	HRA	Client	3/26/2007	ASQ coordination process per J. Nemertoff.	0.6			A1
Aquino	Heather	HRA	Client	3/26/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client	3/26/2007	Work on Planning Estimate to Complete per M. Boehm.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/26/2007	Attendance at the March 26 audit committee meeting	6.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehn	Michael J.	MJB	Manager	3/26/2007	Discussion with N. Miller regarding Corporate audit timing	0.6			A1
Boehn	Michael J.	MJB	Manager	3/26/2007	Preparation of staffing template for estimate to complete related to Corporate audit.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Review of bankruptcy news.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Update process comments in preparation for meeting on 3/28	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Update SOX process comments in preparation for meeting on 3/28	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Prepare copies of documentation examples in preparation for meeting on 3/28	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Review comments documentation and provide examples to support specific comments	2.9			A1
Miller	Nicholas S.	NSM	Manager	3/26/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	3.9			A1
Miller	Nicholas S.	NSM	Manager	3/26/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	4.1			A1
Pacella	Shannon M.	SMP	Manager	3/26/2007	Review IT 2007 control framework to provide feedback.	2.2			A1
Pacella	Shannon M.	SMP	Manager	3/26/2007	Develop 2007 scoping, testing and planning documentation.	5.0			A1
Ranney	Amber C.	ACR	Senior	3/26/2007	Preparing the Corporate & Consolidated Quarterly Review Program.	1.3			A1
Ranney	Amber C.	ACR	Senior	3/26/2007	Preparing documents for the 2007 team directed planning events.	6.7			A1
Sheckell	Steven F.	SFS	Partner	3/26/2007	Draft fees for 2007 audit	2.6			A1
Sheckell	Steven F.	SFS	Partner	3/26/2007	Attendance at the March 26 audit committee meeting	5.9			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Working on IT Technical Environment Scoping Template.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Time spent running Audit Efficiency tool for Delphi.	0.9			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Conference call with S. Pacella and K. Cash to discuss Delphi Control Framework and critical controls for 2007 Audit.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/26/2007	Work with J. Hegelmann on outline and materials for Wednesday meeting with T. Tamer related to process improvements and fresh start accounting	1.5			A1
Tosto	Cathy I.	CIT	Partner	3/26/2007	Work with J. Hegelmann to prepare materials for upcoming meeting with T. Tamer regarding year-end tax provision process comments, observations and fresh start accounting issues	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with J. Simpson regarding 2007 Fees.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with M. Sakowski regarding Revised Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with S. Sheckell and J. Williams regarding calendar coordination.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Assist M. Hatzfeld with AHG slide deck.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	ASQ coordination process per J. Nemeroff.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Coordination of 2007 Quarterly Financial Reporting document retrieval per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Conference call with A. Krabill, E. Marold, S. Jackson and B. Moran regarding Delphi e-Room deployment.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Revise Adv. Hrs/Fees by Month by Area per S. Sheckell and J. Simpson.	1.7			A1
Asker Boehm	Kevin F. Michael J.	KFA MJB	Partner Manager	3/27/2007	Audit planning and team organization Preparation of consolidated planning documentation	1.7			A1
				3/27/2007		2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Discussion with J. Hegelmann regarding process improvement documents and specific examples of items.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Review tax provision process and SOX process improvements memorandum for purposes of sharing with client.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Meet with H. Aquino to discuss registering new computer for purposes of obtaining connectivity.	0.4			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Review of bankruptcy news.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2007	Status call with L. DeMers re: preparation for meeting and materials for meeting on 3/28	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Powetrain - Correspondence with Division and E&Y France re: statutory audit push down of corporate held balances	1.1			A1
Kearns	Matthew R.	MRK	Senior	3/27/2007	AHG - Working on staffing template for 2007 AHG audit	1.4			A1
Kearns	Matthew R.	MRK	Senior	3/27/2007	Powetrain - Working on staffing template for 2007 Powetrain audit	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Correspondence with B. Murray regarding upcoming meetings.	0.2			A1
Marold	Erick W.	EWMM	Senior	3/27/2007	Prepared a fraud discussion agenda for the 3/30 TDPE.	2.6			A1
Marold	Erick W.	EWMM	Senior	3/27/2007	Prepared a quarterly review workprogram for the division review.	2.7			A1
Marold	Erick W.	EWMM	Senior	3/27/2007	Updated the 2007 scoping schedule based on comments from A. Krabill	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Meeting with treasury and corporate accounting, including A. Brazier, J. Volek, T. Krause and N. Dhar to discuss new hedge designation documentation.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Planning for the 2007 audit, including consideration to the GAMBx implementation, consideration of significant risks, and preparing for the team directed planning event.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Review of the changes made to the corporate controls framework.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/27/2007	Develop 2007 scoping, testing and planning documentation.	4.6			A1
Ramney	Amber C.	ACR	Senior	3/27/2007	Preparing the Corporate & Consolidated Quarterly Review Program.	0.6			A1
Ramney	Amber C.	ACR	Senior	3/27/2007	Preparing documents for the 2007 team directed planning events.	7.4			A1
Schwandt	Lisa N.	LNS	Staff	3/27/2007	Consolidating inventory figures from all divisions in order to determine which inventory observations are needed.	6.9			A1
Sheckell	Steven F.	SFS	Partner	3/27/2007	Review consolidated planning information	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/27/2007	Draft fees for 2007 audit	4.4			A1
Simpson	Jamie	JS	Senior	3/27/2007	Time spent on archiving process.	0.8			A1
Simpson	Jamie	JS	Manager	3/27/2007	Review of corporate quarterly audit program.	1.2			A1
Simpson	Jamie	JS	Manager	3/27/2007	Review of 2007 worldwide Delphi fees.	1.9			A1
Stille	Mark Jacob	MJS	Manager	3/27/2007	Development of independent, SAS 65, & management review test templates for '07 audit.	2.3			A1
Stille	Mark Jacob	MJS	Staff	3/27/2007	Working on IT Technical Environment Scoping Template.	3.8			A1
Aquino	Heather	HRA	Client	3/28/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Associate	3/28/2007	Correspondence with J. Simpson and M. Sakowski regarding Internet Access.	0.2			A1
Aquino	Heather	HRA	Client	3/28/2007	Discussion with J. Simpson regarding 2007 Fees schedules.	0.3			A1
Aquino	Heather	HRA	Associate	3/28/2007	Corporate TDPE coordination.	0.3			A1
Aquino	Heather	HRA	Client	3/28/2007	Work on 2007 Fees schedules per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Associate	3/28/2007	Coordination of ASQ process.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Finalize draft of Estimate to complete vs. ARMS 2007 schedule per M. Boehm.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/28/2007	Discussion of L. Powers' schedule with E. Marold and A. Krabill.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/28/2007	Preparation of 2007 staffing template.	2.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Prepare for meeting with T. Tamer regarding process improvement items and fresh start accounting.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Meet with T. Tamer, C. Tosto and D. Kelley regarding tax process improvement items and fresh start accounting matters as it relates to tax considerations.	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Discussion with A. Krabill regarding audit engagement staffing for quarters and YE and general budget discussion.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Discussion with J. Hegelmann regarding Q1 matters; email client assistance list to client accordingly.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Various follow-up with A. Krabill regarding FIN 48, Q1 tax provision budget and client assistance list.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Send Tax Alerts to T. Tamer.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Staffing discussion with C. Tosto	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Staffing and budget discussion with L. DeMers.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Participation in 2006 Debrief with K. Stipp and Bertrand re: AHG division	1.4			A1
Horner	Kevin John	KJH	Staff	3/28/2007	Packard. Travel time from Troy, MI to Warren, OH to complete the Delphi Packard Inventory observation.	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Review of 10-Q draft.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Discussion regarding the e-room with E. Marold.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Review of latest Delphi 8-k's	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AK	Senior Manager	3/28/2007	Meeting with D. Bayles to discuss European controllers conference agenda and slide presentations.	1.6			A1
Marold	Erick W.	EWM	Senior	3/28/2007	Prepared a preliminary U.S. physical inventory observation schedule for discussion.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/28/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/28/2007	Thermal - Planning meeting with D. Greenbury and B. Kolb.	2.0			A1
Miller	Nicholas S.	NSM	Manager	3/28/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	3.6			A1
Pacella	Shannon M.	SMP	Manager	3/28/2007	Develop 2007 scoping, testing and planning documentation.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	3/28/2007	Preparing spreadsheet comparing all divisions inventory figures to Hyption in order to determine which plants to include in our observations.	6.4			A1
Sheckell	Steven F.	SFS	Partner	3/28/2007	Attend FAS 133 session with treasury	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of agenda for Thermal planning meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of Delphi staffing with M. Boehm.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Thermal - Meeting with D. Greenbury and B. Kolb to discuss Q1 timing/audit plan.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of UBT (understand the business) form for planning event.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of Delphi 2007 fees.	1.8			A1
Stille	Mark Jacob	MJS	Staff	3/28/2007	Development of independent, SAS 65, & management review test templates for '07 audit.	1.4			A1
Stille	Mark Jacob	MJS	Staff	3/28/2007	Development of workshop reference scheme for '07, updated for GAMx objective numbers accordingly.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy L.	CIT	Partner	3/28/2007	Contact J. Hegelmann to request she provide certain tax alerts to T. Tamer related to certain foreign country law changes	0.2			A1
Tosto	Cathy L.	CIT	Partner	3/28/2007	Prepare email to E&Y Germany and France requesting attendance at controller's conference, to provide feedback on year-end process in preparation for meeting, and provide them example of what we have provided to client	0.4			A1
Tosto	Cathy L.	CIT	Partner	3/28/2007	Meeting with T. Tamer, L. Demers, and D. Kelley regarding fresh start accounting, 1st quarter, and E&Y observations related to year-end tax provision process	2.1			A1
Aquino	Heather	HRA	Client Serving	3/29/2007	Correspondence with Spain regarding Pre-approval requested.	0.1			A1
Aquino	Heather	HRA	Associate	3/29/2007	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving	3/29/2007	Correspondence with J. Simpson and team regarding Delphi 2007 Advisory Charge Code.	0.2			A1
Aquino	Heather	HRA	Associate	3/29/2007	Correspondence with N. Winn and J. Simpson regarding supplies requested for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving	3/29/2007	Correspondence with J. Henning and L. Schwandt regarding Delphi Contacts.	0.3			A1
Aquino	Heather	HRA	Associate	3/29/2007	Correspondence with J. Simpson regarding pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving	3/29/2007	Coordination of ASQ process.	0.7			A1
Boehm	Michael J.	MJB	Associate	3/29/2007	Discussed Saginaw staffing with M. Hatzfeld and G. Imberger.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2007	Preparation of 2007 staffing template.	1.7			A1
Cash	Kevin L.	KLC	Partner	3/29/2007	Delphi ITGC Controls Planning and Framework update	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	3/29/2007	Meeting with T. Tanner to discuss process improvement items related to tax process.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2007	Powerttrain - Correspondence with Division and E&Y France re: statutory audit push down of corporate held balances	0.6			A1
Homer	Kevin John	KJH	Staff	3/29/2007	Packard: Toured plant 11 for the physical inventory observation and completed necessary checklists for documentation purposes.	3.2			A1
Homer	Kevin John	KJH	Staff	3/29/2007	Packard: Travel time from Warren, OH to Troy, MI after completing the Delphi Packard inventory observation.	3.7			A1
Homer	Kevin John	KJH	Staff	3/29/2007	Packard: Completed test counts for the physical inventory observation.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Meeting with S. Sheckell to discuss the European controllers conference.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Review of materials for the team directed planning event.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Review of 10-Q draft.	1.2			A1
Marold	Erick W.	EWV	Manager Senior	3/29/2007	Met with A. Krabill to review all of the handouts for the TDPE.	1.6			A1
Marold	Erick W.	EWV	Senior	3/29/2007	Updated UBT based on review notes from J. Simpson.	2.3			A1
Marold	Erick W.	EWV	Senior	3/29/2007	Made revisions to TDPE documentation based on review notes from A. Krabill.	4.1			A1
Miller	Nicholas S.	NSM	Manager	3/29/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/29/2007	Planning for the 2007 audit, including consideration to the GAmix implementation, consideration of significant risks, and preparing for the team directed planning event.	2.8			A1
Pacella	Shannon M.	SMP	Manager	3/29/2007	Meeting with J. Piazza, M. Harris, K. Cash to discuss IT SOX Planning for 2007.	2.9			A1
Pacella	Shannon M.	SMP	Manager	3/29/2007	Develop 2007 scoping, testing and planning documentation.	5.3			A1
Sheckell	Steven F.	SFS	Partner	3/29/2007	International coordination	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/29/2007	Discussion with S. Sheckell regarding fees.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2007	Review of Delphi pre-approval requests.	1.9			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Development of workpaper reference scheme for '07, updated for GAMx objective numbers accordingly.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Downloading data from SAP for NSIE procedures.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Reviewing test templates with S. Pacella and revision of test templates.	1.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Development of workplans for database and operating systems for '07 audit.	2.3			A1
Tosto	Cathy L.	CIT	Partner	3/29/2007	Discussion with J. Whitson regarding year-end observations related to tax provision process	0.4			A1
Tosto	Cathy L.	CIT	Partner	3/29/2007	Meeting with T. Tamer and L. DeMers regarding year-end observations	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Attend Corporate TDPE.	3.1			A1
Asher	Kevin F.	KFA	Partner	3/30/2007	Accounting research on Q1 technical matters	1.2			A1
Asher	Kevin F.	KFA	Partner	3/30/2007	Attend team directed planning event meeting	3.8			A1
Boehm	Michael J.	MJB	Manager	3/30/2007	Preparation of 2007 staffing template.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/30/2007	Participated in team-directed planning event with S. Sheckell, K. Asher, A. Krabill, J. Simpson, E. Marold and H. Aquino.	5.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2007	Participation in Delphi 2007 Team Directed Planning event with K. Asher, S. Sheckell, J. Henning and remainder of AABS team.	6.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2007	Discussion with C. Tosto re: preparation of slide deck for meeting regarding income tax accounting processes with controller	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2007	Work on preparing slide deck presentation for meeting between E&Y Tax partners, Delphi controllers office and Delphi Income Tax Accounting	3.3			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2007	Attend Corporate Team Planning event.	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Review of materials for the team directed planning event.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Attend Corporate team directed planning event.	5.5			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Made revisions to UBT and API Scoping schedule based on comments from N. Miller	0.8			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Prepared documentation for TDPE (creating handouts, etc).	2.1			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Attended the Team Directed Planning Event.	5.1			A1
Miller	Nicholas S.	NSM	Senior Manager	3/30/2007	Planning for the 2007 audit, including consideration to the GAlMx implementation, consideration of significant risks, and preparing for the team directed planning event.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/30/2007	Meeting with K. St. Romain to discuss the divisional controls framework.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/30/2007	Attended initial team directed planning event for the 2007 audit.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	3/30/2007	Updated the 8k binder for Delphi filings.	0.5			A1
Sheckell	Steven F.	SFS	Partner	3/30/2007	Review consolidated planning information	3.9			A1
Simpson	Jamie	JS	Senior	3/30/2007	Participation in Delphi team directed planning event	5.0			A1
Tosio	Cathy I.	CIT	Manager	3/30/2007	Discussion with J. Hegelmann how to draft presentation materials for our year-end tax accounting observations	0.6			A1
A1 Project Total:						1,280.1		\$3,000,000	
Accounting Assistance - A2									
Catalyst	Michael J.	MJH	Senior Manager	3/7/2007	Development of punchlist of remaining open items to complete 3/31/06 audit and provision of instruction to K. Tremain in regards to remaining items needed in order to complete the draft of the financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Provide S. Sheckell and J. Henning with updates related to Catalyst carve-out audit.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Conf call with J. Williams re: completion of Catalyst audit	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Discussion with J. Williams and J. Henning re status of Catalyst carve-out audit.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Timko re: Catalyst carve-out audit status.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Development of final punchlist of open items requiring client attention to finalize draft financial statements.	0.9	\$470	\$423	A2
Sainoua	Omar Issam	OIS	Staff	3/13/2007	Reviewed SOPA's related to Tulsa.	3.9	\$220	\$858	A2
Sainoua	Omar Issam	OIS	Staff	3/13/2007	Reviewed SOPA's related to SLP.	4.1	\$220	\$902	A2
Heming	Jeffrey M.	JMH	Partner	3/14/2007	Review status of Catalyst audit and actions to complete	0.9	\$575	\$518	A2
Sainoua	Omar Issam	OIS	Staff	3/14/2007	Started reconciling the old version of financials to new version.	4.0	\$220	\$880	A2
Sainoua	Omar Issam	OIS	Staff	3/14/2007	Obtained the Financials from K. Tremain and reviewed accordingly.	4.3	\$220	\$946	A2
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence regarding meetings for Finalization of Catalyst Carve-Out Audit 12/31/05 and 3/31/06.	0.7	\$140	\$98	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Quality review of release package contents SRM, OAR, representation letters, and GAAP checklist with J. Henning in preparation for issuance of 2005 and 3/31/06 audited financial statements.	0.5	\$470	\$235	A2
Sainoua	Omar Issam	OIS	Staff	3/15/2007	Continued reconciling old version of financials to new version.	5.5	\$220	\$1,210	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Quality review of release package contents SRM, OAR, representation letters, and GAAP checklist with J. Henning in preparation for issuance of 2005 and 3/31/06 audited financial statements.	3.1	\$470	\$1,457	A2
Heming	Jeffrey M.	JMH	Partner	3/16/2007	Review report package on Catalyst Audit	2.4	\$575	\$1,380	A2
Sainoua	Omar Issam	OIS	Staff	3/16/2007	Met with K. Tremain to discuss financial statement tie out.	3.8	\$220	\$836	A2
Sainoua	Omar Issam	OIS	Staff	3/16/2007	Reconciled the financials to support documents.	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Review of V3 of Catalyst carve-out financial statements.	2.7	\$470	\$1,269	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Review of SOPA's A-E.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Preparation of client assistance package to complete audit.	1.3	\$470	\$611	A2
Sainoua	Omar Issam	OIS	Staff	3/17/2007	Performed tie out of the new version of the Catalyst financial statements.	6.1	\$220	\$1,342	A2
Henning	Jeffrey M.	JMH	Partner	3/18/2007	Review of FS drafts and analytical review	2.1	\$575	\$1,208	A2
Chamorro	Destiny D.	DDC	Staff	3/19/2007	Catalyst Carve Out- Performed maintenance of the AWS file.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Inquiry sessions held with C. Arkwright, M. Dean, D. Williams, K. Tremain, and B. Thelen.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Review of financial statements and footnotes.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Performance of subsequent procedures.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Coordination/execution of partner and 2nd partner review.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with M. Hatzfeld regarding carve-out matters.	0.4	\$470	\$188	A2
Chamorro	Destiny D.	DDC	Staff	3/20/2007	Catalyst Carve Out- Performed maintenance of the AWS file.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Inquiry sessions held with C. Arkwright, M. Dean, D. Williams, K. Tremain and B. Thelen.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Review of financial statements and footnotes.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Performance of subsequent procedures.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Coordination/execution of partner and 2nd partner review.	0.3	\$470	\$141	A2
Henning	Jeffrey M.	JMH	Partner	3/20/2007	Review of updated financial statements, additional closing entries	4.0	\$575	\$2,300	A2
Kearns	Matthew R.	MRK	Senior	3/20/2007	Internal communication regarding wrapping up engagement prior to issuing financial statements	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Inquiry sessions held with C. Arkwright, M. Dean, D. Williams, K. Tremain and B. Thelen.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Audit update meeting with K. Tremain and C. Arkwright.	1.7	\$575	\$978	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Audit update call with M. Dean.	1.3	\$575	\$748	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Review updates to financial statements - cash flow statement and updated footnote support	3.0	\$575	\$1,725	A2
Kearns	Matthew R.	MRK	Senior	3/21/2007	Finalization of electronic workpaper documentation for the Catalyst carve-out audit.	0.6	\$300	\$180	A2
Kearns	Matthew R.	MRK	Senior	3/21/2007	Time incurred tying out final statement of cash flows support schedule	4.4	\$300	\$1,320	A2
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Coordination of Delphi Catalyst financials for formatting and proofreading per M. Hatzeid.	0.3	\$140	\$42	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Inquiry sessions held with C. Arkwright, M. Dean, D. Williams, K. Tremain and B. Thelen.	0.9	\$470	\$423	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Review of financial statements and footnotes.	1.2	\$470	\$564	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Performance of subsequent procedures.	1.1	\$470	\$517	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Coordination/execution of partner and 2nd partner review.	0.3	\$470	\$141	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Update post audit review.	1.8	\$575	\$1,035	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Review updated FS and final SOPAs.	2.3	\$575	\$1,323	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Conference with B. Thelen re: SLP matters	0.9	\$575	\$518	A2
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Coordination of Delphi Catalyst Financials at word processing.	0.2	\$140	\$28	A2
Fitzpatrick	Michael J.	MJF	Associate Partner	3/23/2007	Second partner review - discussion and point clearance with J. Henning.	2.0	\$825	\$1,650	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Second partner review - discussion and point clearance with M. Fitzpatrick.	1.9	\$470	\$893	A2
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Coordination of updates/revised Catalyst financials per M. Hatzeid.	0.2	\$140	\$28	A2
Hatzeid Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Meeting with K. Tremain and W. Thloitt to discuss FAS 158, minority interest and cashflow disclosures - pursuant to 2nd partner review comments.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Coordination of updates/revised Catalyst financials per M. Hazfeld.	0.3	\$140	\$42	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Time spent reviewing final version of financial reporting as part of carve-out audit finalization.	1.6	\$470	\$752	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Management inquiries performed as part of subsequent event update procedures.	1.4	\$470	\$658	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Edit and review of final management representation letter drafts.	1.6	\$470	\$752	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Performance of subsequent event substantive audit procedures.	1.5	\$470	\$705	A2
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Review FS changes and M. Fitzpatrick's questions on FS draft	2.9	\$575	\$1,668	A2
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Coordination of updates/revised Catalyst financials per M. Hazfeld.	0.3	\$140	\$42	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2007	2005 audit finalization, financial reporting, final management inquiries, management representation letters and subsequent event update procedures.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Review Independent Partner Comments and post audit update with D. Williams.	1.6	\$575	\$920	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Time spent reviewing final version of financial reporting as part of carve-out audit finalization.	0.6	\$470	\$282	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Management inquiries performed as part of subsequent event update procedures.	0.6	\$470	\$282	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Edit and review of final management representation letter drafts.	0.4	\$470	\$188	A2
Hazfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Performance of subsequent event substantive audit procedures.	0.4	\$470	\$188	A2
A2 Catalyst Project Total:						113.8		\$45,937	
Corporate Toso	Cathy L.	CIT	Partner	3/5/2007	FIN 48 - Discuss approach with D. Kelley.	0.3	\$575	\$173	A2
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	FIN 48 - Call with L. DeMers and A. Krabill to discuss work plan and approach to auditing FIN 48	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparation of FIN 48 audit procedures workplan.	0.2	\$470	\$94	A2
Hegelmann	Julie Ann	IAH	Senior	3/7/2007	FIN 48 - Review material to assist in the drafting of a workplan for FIN 48 audit	1.9	\$300	\$570	A2
Hegelmann	Julie Ann	IAH	Senior	3/7/2007	FIN 48 - Work on drafting FIN48 workplan for audit steps - Measurement, Tax Planning, Interest and Penalties, and Classifications steps	2.8	\$300	\$840	A2
Hegelmann	Julie Ann	IAH	Senior	3/7/2007	FIN 48 - Start drafting workplan for FIN 48 audit steps - scope and recognition steps	3.3	\$300	\$990	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of FIN 48 audit procedures workplan.	1.1	\$470	\$517	A2
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review FIN 48 spreadsheet prepared by client and uncertain tax positions described.	0.2	\$470	\$94	A2
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Discuss FIN 48 workplan with J. Hegelmann.	0.2	\$470	\$94	A2
Hegelmann	Julie Ann	IAH	Senior	3/8/2007	Conference call with C. Tosto and L. DeMers re: budget and work plan for FIN 48	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	IAH	Senior	3/8/2007	Work on Delphi FIN48 workplan with L. DeMers.	1.0	\$300	\$300	A2
Hegelmann	Julie Ann	IAH	Senior	3/8/2007	Review and discussion of FIN48 workplan draft with L. DeMers.	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	IAH	Senior	3/8/2007	FIN 48 - Work on FIN 48 work plan and budget	2.6	\$300	\$780	A2
Tosto	Cathy L.	CIT	Partner	3/8/2007	Discuss and coordinate meeting and agenda for process improvements with T. Tamer including fresh start accounting	0.9	\$575	\$518	A2
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Assist S. Sheckell with Delphi access letter.	0.3	\$140	\$42	A2
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Preparation of email to A. Krabill draft regarding FIN 48 workplan	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Discussion with A Krabill re: timing and development of FIN 48 work plans for domestic and international work	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	IAH	Senior	3/9/2007	Prepare e-mail to tax team outlining coordination with audit and timing of FIN 48 work plans and budget	0.7	\$300	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Development of the FIN 48 audit program.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Development of the FIN 48 audit program.	0.9	\$470	\$423	A2
Aquino	Heather	HRA	Client Servicing Associate Partner	3/14/2007	Assist K. Asher with PwC access letter.	0.3	\$140	\$42	A2
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of workpaper access letter and related process for PwC	2.2	\$770	\$1,694	A2
Sheckell	Steven F.	SFS	Partner	3/15/2007	Draft access letter for PwC workpaper review	2.2	\$575	\$1,265	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Review of the Cadiz Form 8-K disclosure.	0.8	\$770	\$616	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Meeting regarding the Cadiz Form 8-K disclosure.	0.4	\$770	\$308	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Review of PwC workpaper review access letter	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Preparation of FIN 48 audit program.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	3/19/2007	Meeting with A. Brazier, J. Montgomery, N. Dhar and S. Sheckell to discuss various derivative and hedge accounting topics.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	3/19/2007	Follow-up on questions from the company in regards to derivative and hedge accounting.	1.1	\$330	\$363	A2
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review revised derivatives documentation to comply with new standards	1.4	\$575	\$805	A2
Aquino	Heather	HRA	Client Servicing Associate Senior Manager	3/20/2007	Preparation for the PwC workpaper review.	0.7	\$140	\$98	A2
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	2.2	\$470	\$1,034	A2
Sheckell	Steven F.	SFS	Partner	3/20/2007	Describing and responding to PwC workpaper review requests	2.2	\$575	\$1,265	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Preparation of details for the PwC workpaper review.	0.6	\$470	\$282	A2
Schwandt	Lisa N.	LNS	Staff	3/21/2007	Preparing AWS files for synchronization onto the PwC loaner computers for review.	3.7	\$140	\$518	A2
Sheckell	Steven F.	SFS	Partner	3/21/2007	Describing and responding to PwC workpaper review requests	0.7	\$575	\$403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	3/21/2007	Prepared laptop computers for use by PwC to facilitate their review of our electronic workpapers	2.2	\$220	\$484	A2
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Preparation for the PwC workshop review.	0.9	\$140	\$126	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Preparation of details for the PwC workshop review.	1.2	\$470	\$564	A2
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Preparing AWS files for synchronization onto the PwC loaner computers for review.	2.8	\$140	\$392	A2
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Synchronizing files and preparing them for use by PwC on loaner computers.	3.4	\$140	\$476	A2
Sheckell	Steven F.	SFS	Partner	3/22/2007	Describing and responding to PwC workshop review requests	0.9	\$575	\$518	A2
Simpson	Emma-Rose S.	ESS	Staff	3/22/2007	Prepared laptop computers for use by PwC and removed E&Y confidential workpapers from the hardcopy files	1.8	\$220	\$396	A2
Tosto	Cathy I.	CIT	Partner	3/22/2007	Draft agenda/materials for meeting with T. Tamer related to year-end audit.	0.6	\$575	\$345	A2
Kane	Steven M.	SMK	Manager	3/23/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nyrex portion in hypothetical derivative calc.	0.9	\$375	\$338	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Preparation of FIN 48 audit program.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Meeting with A. Brazier and M. Sandelich to discuss the accounting for the proposed rights offering issuance costs.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Meeting with PwC team to discuss audit workshop organization for their review of the 2006 audit workpapers.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Preparation of details for the PwC workshop review.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	3/23/2007	Reviewing the Company's updated derivative and hedging documentation.	4.3	\$330	\$1,419	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/23/2007	FAS 133 - discussion with S. Kane re inclusion of fixed nyemex portion in hypothetical derivative calc.	0.9	\$330	\$297	A2
Schwandt	Lisa N.	LNS	Staff	3/23/2007	Preparing workpapers and overseeing PwC review of workpapers.	6.2	\$140	\$868	A2
Sheckell	Steven F.	SFS	Partner	3/23/2007	Describing and responding to PwC workpaper review requests	1.5	\$575	\$863	A2
Simpson	Emma-Rose S.	ESS	Staff	3/23/2007	Inventoried & transferred workpapers to location for PwC to review them.	1.4	\$220	\$308	A2
Simpson	Emma-Rose S.	ESS	Staff	3/23/2007	Supervised workpapers during PwC's review.	3.6	\$220	\$792	A2
Simpson	Jamie	JS	Senior Manager	3/23/2007	Coordination of PwC workpaper review.	0.4	\$470	\$188	A2
Aguino	Heather	HRA	Client Serving Associate	3/26/2007	Preparation for the PwC workpaper review.	0.5	\$140	\$70	A2
Boehm	Michael J.	MTB	Associate Manager	3/26/2007	Assisted PwC due diligence team in workpaper review	0.9	\$330	\$297	A2
Chamorro	Destiny D.	DDC	Staff	3/26/2007	Observed workpapers while PwC reviewed work.	0.6	\$220	\$132	A2
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Review process comments, example documentation and fresh start accounting slides with C. Tosio in preparation for meeting on 3/28	0.7	\$300	\$210	A2
Schwandt	Lisa N.	LNS	Staff	3/26/2007	Observing review of corporate workpapers by PwC in order to ensure security of workpapers.	8.0	\$140	\$1,120	A2
Sheckell	Steven F.	SFS	Partner	3/26/2007	Research impairment for Steering questions	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	3/27/2007	Research related to the impact of impairment results from updated UAW discussions	1.6	\$770	\$1,232	A2
Fitzpatrick	Michael J.	MTJ	Partner	3/27/2007	Consultation for the accounting of the Steering impairment.	1.9	\$825	\$1,568	A2
Kane	Steven M.	SMK	Manager	3/27/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nyemex portion in hypothetical derivative calc. and regression	0.6	\$375	\$225	A2
Schwandt	Lisa N.	LNS	Staff	3/27/2007	Completion of PwC workpaper review.	1.1	\$140	\$154	A2
Sheckell	Steven F.	SFS	Partner	3/27/2007	PwC workpaper review	0.6	\$575	\$345	A2
Kane	Steven M.	SMK	Manager	3/28/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nyemex portion in hypothetical derivative calc. and regression	1.1	\$375	\$413	A2
Krabill	Aaron J.	AKJ	Senior Manager	3/28/2007	Meeting with A. Brazier to discuss the accounting for the Cadiz restructuring.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/28/2007	FAS 133 - discussion with S. Kane re inclusion of fixed nymer portion in hypothetical derivative calc. and regression	1.2	\$330	\$396	A2
Sheckell	Steven F.	SFS	Partner	3/28/2007	Research impairment for Steering questions	1.4	\$575	\$805	A2
Tosto	Cathy L.	CIT	Partner	3/28/2007	Review E&Y guidance on FIN 48 to address T. Tamer's question on disclosure requirements for items reasonably possible to occur in the next 12 months	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Research regarding accounting for the Cadiz bankruptcy.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	3/29/2007	Research impairment for Steering questions	2.2	\$575	\$1,265	A2
Asher	Kevin F.	KFA	Partner	3/30/2007	Research on the FASB 144 impact of update UAW assumptions	2.6	\$770	\$2,002	A2
Fitzpatrick	Michael J.	MJF	Partner	3/30/2007	Consultation for the accounting of the Steering impairment	2.1	\$825	\$1,733	A2
Kane	Steven M.	SMK	Manager	3/30/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nymer portion in hypothetical derivative calc. and regression	0.9	\$375	\$338	A2
Miller	Nicholas S.	NSM	Manager	3/30/2007	Meeting with N. Dhar and S. Kane to discuss the regression analysis used in the company's hedging program.	1.1	\$330	\$363	A2
Sheckell	Steven F.	SFS	Partner	3/30/2007	Research impairment for Steering questions	1.1	\$575	\$633	A2
A2 Corporate Project Total:						<u>112.9</u>		<u>\$42,734</u>	
Financial Remediation									
Sheckell	Steven F.	SFS	Partner	3/7/2007	Discuss internal control remediation activities related to shared services outsourcing	1.0	\$575	\$575	A2
A2 Financial Remediation Project Total:						<u>1.0</u>		<u>\$575</u>	
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	3/8/2007	Fresh start accounting meeting regarding the valuation process	3.2	\$770	\$2,464	A2
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	3/8/2007	Fresh start accounting meeting	2.4	\$575	\$1,380	A2
Tosto	Cathy L.	CIT	Partner	3/8/2007	Discussion with T. Tamer on fresh start and other matters.	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	3/14/2007	Attend the Fresh start advisory meeting	1.2	\$770	\$924	A2
Sheckell	Steven F.	SFS	Partner	3/14/2007	Fresh start accounting research	2.5	\$575	\$1,438	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Fresh start steering committee meeting.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Research regarding various fresh start accounting questions from B. Murray.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Meeting with B. Murray to discuss current fresh start accounting matters.	1.7	\$470	\$799	A2
Boehm	Michael J.	MJB	Manager	3/22/2007	Researched SOP 90-7 to prepare for Fresh Start accounting.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Research regarding various fresh start accounting questions from B. Murray.	0.7	\$470	\$329	A2
Tosto	Cathy I.	CTI	Partner	3/22/2007	Meet with D. Kelley to discuss and prepare for meeting with T. Tamer on fresh start accg	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Conference call with J. Burns to discuss current fresh start valuation matters.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CTI	Partner	3/23/2007	Prepare fresh start materials for meeting with T. Tamer	1.1	\$575	\$633	A2
Hegemann	Julie Ann	JAH	Senior	3/26/2007	Review fresh start accounting slide deck and fresh start accounting thesis prepared by D. Kelley and provide comments accordingly.	1.1	\$300	\$330	A2
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Call with J. Hendy to discuss next steps for the fresh start property valuation review.	0.3	\$470	\$141	A2
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Conference call with B. Murray, KPMG valuation team and J. Hendy to discuss the fresh start property valuation methodology.	1.6	\$470	\$752	A2
Sherrock	Justin J.	JJS	Staff	3/27/2007	Conference call to discuss the fresh start property valuation methodology.	2.0	\$220	\$440	A2
Tosto	Cathy I.	CTI	Partner	3/27/2007	Finalize fresh start discussion materials for Wednesday call	0.2	\$575	\$115	A2
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Weekly meeting with B. Murray to discuss current fresh start accounting topics.	1.4	\$470	\$658	A2
Sheckell	Steven F.	SFS	Partner	3/28/2007	Fresh start accounting discussions with T. Timko and team	1.2	\$575	\$690	A2
Tosto	Cathy I.	CTI	Partner	3/28/2007	Attend fresh start advisory committee meeting	0.9	\$575	\$518	A2
A2 Fresh Start Accounting Project Total:						28.7		\$15,071	
Furukawa Hazleld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Discussion with Nick Miller re: Furukawa engagement letter for 2006 and 2005.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/6/2007	Wrap-up of 2005 Furukawa audit.	1.2	\$330	\$396	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Planning for the 2006 Furukawa audit engagement, including development of the audit budget.	0.7	\$470	\$329	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Wrap-up procedures related to the 2005 Furukawa audit, including the development of estimate to complete on 2005 audit.	0.6	\$470	\$282	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Planning for the 2006 Furukawa audit engagement, including discussion of pre-approval and independence requirements for 2006 audit.	0.7	\$470	\$329	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Planning for the 2006 Furukawa audit engagement, including development of the audit budget.	0.4	\$470	\$188	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Preparation of the engagement letter for the 2006 Furukawa audit engagement.	0.9	\$470	\$423	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Planning for the 2006 Furukawa audit engagement, including preparation of pre-approval request.	0.6	\$470	\$282	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of 2005 audit workpapers.	2.3	\$470	\$1,081	A2
Miller	Nicholas S.	NSM	Manager	3/8/2007	Wrap-up of 2005 Furukawa audit.	0.5	\$330	\$165	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Senary re finalization of 2006 audit fee as well as costs to complete 2005 audit.	0.9	\$470	\$423	A2
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Work on Furukawa engagement letter per N. Miller.	0.9	\$140	\$126	A2
Miller	Nicholas S.	NSM	Manager	3/14/2007	Preparation of Furukawa engagement letter and other planning items.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	3/20/2007	Planning procedures on the Furukawa audit - discussions with M. Schuppe to provide him with confirm templates, etc.	1.2	\$330	\$396	A2
A2 Furukawa Project Total:						12.6		\$5,135	
S-1 Registration Statement									
Asher	Kevin F.	KFA	Partner	3/5/2007	Review of post report review procedure plan for the Form S-1	1.3	\$770	\$1,001	A2
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Completing post report review procedures.	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Review the latest version of the S-1.	3.7	\$470	\$1,739	A2
Sheckel	Steven F.	SFS	Partner	3/5/2007	Post-report review procedures related to consent	2.7	\$575	\$1,553	A2
Asher	Kevin F.	KFA	Partner	3/6/2007	Review of post report review procedure plan for the Form S-1	3.6	\$770	\$2,772	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparing a support copy of the latest version of the S-1.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Completing post report review procedures.	2.2	\$470	\$1,034	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Review the latest version of the S-1.	2.9	\$470	\$1,363	A2
Sheckel	Steven F.	SFS	Partner	3/6/2007	Post-report review procedures related to consent	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Completion of workpaper file for the Delphi S-1.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Post report review procedures for the S-1.	2.8	\$470	\$1,316	A2
A2 S-1 Registration Statement Project Total:						23.5		\$12,914	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Review of press release re Cadiz restructuring announcement	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Correspondence with E&Y Italy & Poland to discuss allocated audit fees and confirm timing of International procedures.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Discuss attrition plan accounting and impact on carve out audit	1.4	\$575	\$805	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Call with J. Perkins to prepare for weekly status call on carve-out audit.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Weekly call with J. Perkins, S. Daniels, P. Kahn and R. Mercola to co-develop next steps, open items, assign roles and responsibilities and determine timing of deliverables.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/7/2007	Saginaw Carve-Out - preparation of email regarding reminder to the international audit teams.	0.3	\$470	\$141	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	3/8/2007	Saginaw Carve-Out - send instructions to E&Y Italy for audit of Steering Livorno location.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Tinko re Saginaw carve-out audit status.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Review of China SRM for Saginaw carve-out audit.	2.6	\$470	\$1,222	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Review of Italy SRM for Saginaw carve-out.	2.4	\$470	\$1,128	A2
Imberger	Guido	GI	Senior Manager	3/9/2007	Saginaw Carve-Out - prepare a client assistance list for the final phase of the carve out audit.	1.2	\$470	\$564	A2
Tau	King-Size	KST	Senior Manager	3/9/2007	Saginaw Carve-Out - Discussion with G. Imberger on PBC items for carve-out audit.	1.3	\$275	\$358	A2
Tau	King-Size	KST	Senior	3/9/2007	Saginaw Carve-Out - Preparing carve-out audit PBC list.	3.4	\$275	\$935	A2
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with M. Hatzfeld regarding Saginaw carve-out inter-office instructions/deliverables received.	0.1	\$140	\$14	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2007	Coordination of international audit fieldwork, status, results, fee allocations and budget to actual reviews.	3.1	\$470	\$1,457	A2
Chamorro	Destiny D.	DDC	Staff	3/14/2007	Discussion with management regarding planning and scheduling of the work to be performed for the audit of the carve out financials.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Call with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gating items, critical path items and open items list content.	2.5	\$470	\$1,175	A2
Henning	Jeffrey M.	JMH	Partner	3/14/2007	Status update meeting relative to Saginaw carve out audit.	1.1	\$575	\$633	A2
Ashier	Kevin F.	KFA	Partner	3/15/2007	Update on the status of the carve out audit.	1.2	\$770	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Call with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gating items, critical path items and open items list content.	2.2	\$470	\$1,034	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Discussion with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gaing items, critical path items and open items list content	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/19/2007	Saginaw Carve-Out - instructions to K. Tau regarding work to be performed for documentation purposes.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Research regarding question on Italy scope and statutory audit.	0.3	\$470	\$141	A2
Tau	King-Size	KST	Senior	3/19/2007	Saginaw Carve-Out - Discussion with G. Imberger on changes to scoping memos and ASM.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/19/2007	Saginaw Carve-Out - Making changes to scoping memos and ASM based on discussion with G. Imberger.	0.5	\$275	\$138	A2
Tau	King-Size	KST	Senior	3/19/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	3.4	\$275	\$935	A2
Chamorro	Destiny D.	DDC	Staff	3/20/2007	Steering Carve Out- Worked on planning for the carve out audit.	3.4	\$220	\$748	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	3/20/2007	Saginaw Carve-Out - preparation of email regarding reminder to international locations regarding deliverables.	0.5	\$470	\$235	A2
Imberger	Guido	GI	Senior Manager	3/20/2007	Saginaw Carve-Out - instructions given to K. Tau regarding client assist list, ASM to be adjusted based on recent changes.	0.6	\$470	\$282	A2
Tau	King-Size	KST	Senior	3/20/2007	Saginaw Carve-Out - Discussion with G. Imberger on changes to scoping memos and ASM.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/20/2007	Saginaw Carve-Out - Making changes to scoping memos and ASM based on discussion with G. Imberger.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	3/20/2007	Saginaw Carve-Out - Discussion with M. Hatzfeld on PBC list and areas that need to be performed this week.	1.7	\$275	\$468	A2
Tau	King-Size	KST	Senior	3/20/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	5.1	\$275	\$1,403	A2
Chammaro	Destiny D.	DDC	Staff	3/21/2007	Steering Carve Out- Worked on planning for the carve out audit.	7.4	\$220	\$1,628	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	0.6	\$470	\$282	A2
Tau	King-Size	KST	Senior	3/21/2007	Saginaw Carve-Out - Discussion with D. Chammaro on activities 1 - 4.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/21/2007	Saginaw Carve-Out - Working on international interoffice documents.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	3/21/2007	Saginaw Carve-Out - Working on scoping memos and related schedules.	1.8	\$275	\$495	A2
Tau	King-Size	KST	Senior	3/21/2007	Saginaw Carve-Out - review draft ASM and organizing related documents.	1.7	\$275	\$468	A2
Tau	King-Size	KST	Senior	3/21/2007	Saginaw Carve-Out - Working with activity 5 procedures.	2.2	\$275	\$605	A2
Chammaro	Destiny D.	DDC	Staff	3/22/2007	Steering Carve Out- Worked on planning for the carve out audit.	7.2	\$220	\$1,584	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	1.4	\$470	\$658	A2
Henning Imberger	Jeffrey M. Guido	JMH GI	Partner Senior Manager	3/22/2007	Prepare discussion document for Saginaw visit	0.9	\$575	\$518	A2
Imberger	Guido	GI	Manager	3/22/2007	Saginaw Carve-Out - discussion with K. Tau regarding International instructions.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - discussion with K. Tau and D. Chammaro regarding status of work.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review KPMG timeline to provide a carve out income statement and balance sheet.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review/update audit strategy memorandum and attachments.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review/update scoping memo for international work..	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - discussion regarding gameplan next weeks to finish the carve out audit.	2.1	\$470	\$987	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Making changes to ASM.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Updating carve-out PBC list.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Working on identifying inherent risk objects, significant processes and accounts.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger on international reporting documents.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - attend team status update.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger on scoping schedules.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Working on scoping schedules.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger and M. Hatfield on carve-out game plan for the next few weeks.	2.2	\$275	\$605	A2
Chamorro	Destiny D.	DDC	Staff	3/23/2007	Steering Carve Out - Worked on planning for the carve out audit.	7.6	\$220	\$1,672	A2
Hatfield Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	0.5	\$470	\$235	A2
Hatfield Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Preparation of Transitional Slide Deck for K. Asher for client presentation on 3/27/07 at Saginaw.	3.1	\$470	\$1,457	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - attend team status update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on identifying inherent risk objects, significant processes and accounts.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Discussion with D. Chamorro regarding to-do list.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Making changes to ASM.	0.9	\$275	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Res	Affidavit Number
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on international interoffice documents.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on identifying inherent risk and WCGW objects and ensuring objects are not related.	2.7	\$275	\$743	A2
Chamarro	Destiny D.	DDC	Staff	3/26/2007	Carve-out-team update meeting with G. Imberger, K. Tau and D. Chamarro.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	3/26/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	3.1	\$220	\$682	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Call with J. Perkins and R. Marcola to obtain status update and timing of KPMG deliverables.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Review of Activities 1-8 in new/standalone Catalyst carve-out file, including planning, ASM, PM/TE, as well as review of international SRMs.	1.6	\$470	\$752	A2
Tau	King-Size	KST	Senior	3/26/2007	Saginaw Carve-Out - attend team status update.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	3/26/2007	Saginaw Carve-Out - Working on PowerPoint slides for Saginaw meeting that will be held on 3/27.	1.3	\$275	\$358	A2
Tau	King-Size	KST	Senior	3/26/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	5.6	\$275	\$1,540	A2
Chamarro	Destiny D.	DDC	Staff	3/27/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	3/27/2007	Steering Carve-out- Completed the Internal Control and Fraud Considerations template for the carve-out audit.	3.9	\$220	\$858	A2
Hemming	Jeffrey M.	JMH	Partner	3/27/2007	Preparation for meeting with B. Remina re: Saginaw carve out	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - update audit strategy memorandum	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - review international audit team feedback for completeness	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - Review and adjust internal control and fraud considerations (CFC)	3.2	\$470	\$1,504	A2
Tau	King-Size	KST	Senior	3/27/2007	Saginaw Carve-Out - Updating international documents status sheet.	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - attend team status update.	0.5	\$275	\$138	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - Working on getting all ASM related workpapers together.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.6	\$275	\$440	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-team update meeting with G. Imberger, K. Tau and D. Chamarro.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated Internal Control and Fraud Consideration form to include managers comments.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Steering Carve-out- Completed the Internal Control and Fraud Considerations template for the carve-out audit.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated the risks for which controls need to be addressed template to include managers comments.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated planning activities in the Steering Carve out audit file to reflect Carve-out planning.	1.6	\$220	\$352	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2007	Review of Activities 1-8 in new/standalone Catalyst carve-out file, including planning, ASM, PM/TE, as well international SRM's.	4.4	\$470	\$2,068	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Review carve out audit status and post acquisition considerations deck	0.9	\$575	\$518	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Develop a changed work plan in timing due to client delay	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review prepared workpapers for completeness	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review scheduling and staffing due to shift of timeline by the Company	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - prepare list of procedures to perform as part of the planning process.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review status of planning worksteps and planning work papers	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - update and change internal control and fraud considerations	2.7	\$470	\$1,269	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - attend team status update.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	3/28/2007	Saginaw Carve-Out - Create SAD schedule.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed lists of required documents to identify which ones are applicable for the carve-out audit.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	3/28/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed workpapers for activities 1 - 8 to identify the status of completion and open items that needed to be followed-up on.	2.3	\$275	\$633	A2
Chamarro	Destiny D.	DDC	Staff	3/29/2007	Carve-out-Updated Internal Control and Fraud Consideration form to include managers comments.	4.1	\$220	\$902	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - review of new 2005 balance sheet model received from KPMG/Steering	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - provide worksteps to perform on Thursday and Friday by the team.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - Make changes to internal control and fraud considerations due to material weakness in controls determined during year end audit	1.4	\$470	\$658	A2
Tau	King-Size	KST	Senior	3/29/2007	Saginaw Carve-Out - attend team status update.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	3/29/2007	Saginaw Carve-Out - Discussion with G. Imberger on RADAR diagnostic report.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	3/29/2007	Saginaw Carve-Out - Discussion with G. Imberger on updated open items to do for carve out.	1.3	\$275	\$358	A2
Tau	King-Size	KST	Senior	3/29/2007	Saginaw Carve-Out - Continue reviewing all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	3/29/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	3.8	\$275	\$1,045	A2
Chamarro	Destiny D.	DDC	Staff	3/30/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	4.5	\$220	\$990	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	3/30/2007	Communication with S. Pacella regarding JE testing.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	3/30/2007	Saginaw Carve-Out - attend team status update.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	3/30/2007	Saginaw Carve-Out - Identifying potential follow-up questions for carve out in addition to items already on PBC list.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	3/30/2007	Saginaw Carve-Out - call with G. Imberger on carve out related questions.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	3/30/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.7	\$275	\$468	A2
Tau	King-Size	KST	Senior	3/30/2007	Saginaw Carve-Out - Continued review of all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	1.8	\$275	\$495	A2
A2 Saginaw Carve-Out Project Total:						183.9		\$61,514	
SAP Pre-Implementation									
Buser	Jay	JB	Manager	3/5/2007	Internal call to discuss SAP implementation project status	0.6	\$330	\$198	A2
Cash	Kevin L.	KLC	Partner	3/5/2007	Conference call re status update for Packard Implementation with J. Buser and H. Clarke	1.3	\$575	\$748	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Attend update status meeting for SAP implementation review.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Discussions with management regarding interface testing documentation.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Gather data conversion testing evidence for wave 1a	2.9	\$220	\$638	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Document conversion testing evidence for implementation review workstop.	3.3	\$220	\$726	A2
Devitt	Barry J.	BID	Senior Manager	3/5/2007	Internal call to discuss SAP implementation project status	0.6	\$520	\$312	A2
Devitt	Barry J.	BID	Senior Manager	3/5/2007	Review the problem log (3/1/07) provided by M.E. Fellovich.	1.4	\$520	\$728	A2
Kinzly	Mark P.	MPK	Senior	3/5/2007	Reviewed Expenditures comp. controls with T. Cooney	3.9	\$250	\$975	A2
Kinzly	Mark P.	MPK	Senior	3/5/2007	Documented expenditure evidence provided from meeting with T. Cooney	3.6	\$250	\$900	A2
Tanner	Andrew J.	AJT	Senior Manager	3/5/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/6/2007	Meeting with J. Dixon to review SharePoint sites related to SAP implementation and follow-up on G/L requests.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/6/2007	Reviewing data conversion and interface workpapers.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/6/2007	SAP compensating controls review with M. Kinzly.	1.4	\$330	\$462	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Discussions with management regarding interface testing documentation.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Gather data conversion testing evidence for wave 1a	3.1	\$220	\$682	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Document conversion testing evidence for implementation review workshop.	3.8	\$220	\$836	A2
Devitt	Barry J.	BJD	Senior Manager	3/6/2007	Global Governance Meeting Minutes Review	0.7	\$520	\$364	A2
Devitt	Barry J.	BJD	Senior Manager	3/6/2007	March Steering Committee Minutes Review	0.8	\$520	\$416	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	SAP compensating controls review with J. Buser.	1.4	\$250	\$350	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	Reviewed Financial Reporting comp. controls with C. High	3.1	\$250	\$775	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	Documented financial reporting evidence provided by C. High	3.1	\$250	\$775	A2
Polak	Matthew J.	MJP	Senior Manager	3/6/2007	Review draft deliverable for a summary of work performed on the SAP implementation.	2.4	\$520	\$1,248	A2
Polak	Matthew J.	MJP	Senior Manager	3/6/2007	Discuss revisions with J. Buser	3.6	\$520	\$1,872	A2
Buser	Jay	JB	Manager	3/7/2007	Weekly status meeting with R. Heidenreich to discuss implementation.	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	3/7/2007	Internal call to discuss SAP implementation project status with M. Hatzfeld and N. Miller.	1.4	\$330	\$462	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Discussions with management regarding interface testing documentation.	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Document conversion testing evidence for implementation review workshop.	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Gather data conversion testing evidence for wave 1a	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	3/7/2007	Weekly meeting with R. Heidenreich	0.9	\$520	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BID	Senior Manager	3/7/2007	Review of Global Steering Committee Meeting Minutes	2.6	\$520	\$1,352	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Meeting with N. Miller and D. Bayles re: preparation for conference call with J. Riedy, Packard Implementation team, E&Y TSRS and E&Y SAP implementation team.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Call with N. Miller and J. Buser to develop understanding of current status of Packard Company implementation on wave 1A, as well as E&Y's status of review of implementation controls, significant findings and co-development of communication.	1.6	\$470	\$752	A2
Kinzly	Mark P.	MPK	Senior	3/7/2007	Reviewed Financial Reporting comp. controls with C. High	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/7/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2
Miller	Nicholas S.	NSM	Manager	3/7/2007	Call with J. Buser and M. Hatzfeld to update the audit team on the status of the Packard SAP implementation project.	1.7	\$330	\$561	A2
Buser	Jay	JB	Manager	3/8/2007	Discussions with M. Polak and K. Cash regarding the project status.	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	3/8/2007	Creation of data conversion template to provide management with detailed recommendation for process improvement.	3.5	\$330	\$1,155	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Create client assistance listing for interface testing.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Create data conversion checklist for management	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Gather data conversion testing evidence for wave 1a	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Document conversion testing evidence for implementation review workshop.	3.9	\$220	\$858	A2
Henning	Jeffrey M.	JMH	Partner	3/8/2007	Conf call re: Packard Implementation and summary for T. Timko	0.6	\$575	\$345	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Reviewed Financial Reporting comp. controls with C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Follow-up on available evidence from C. High	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/8/2007	Meeting with D. Bayles and M. Hatzfeld to discuss segregation of duties on the Packard SAP implementation.	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Create client assistance listing for interface testing.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Gather data conversion testing evidence for wave 1a	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Document conversion testing evidence for implementation review workshop.	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Tinko re: Packard SAP Implementation, SOD redesign status.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Conf call re: Packard Implementation and summary for T. Tinko	1.6	\$575	\$920	A2
Buser	Jay	JB	Manager	3/12/2007	Call with M. Polak to discuss development of final SAP implementation deliverable	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	3/12/2007	Internal call to discuss SAP implementation project status	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/12/2007	Review of AWS for SAP implementation project	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	3/12/2007	Conference call re status update of Packard Pre-Implementation project with J. Buser and team	1.6	\$575	\$920	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Complete documentation for data conversion testing evidence.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Clear review comments for conversion documentation.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Finalize conversion testing documentation for review.	3.9	\$220	\$858	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Participation in client/internal status update call.	0.9	\$470	\$423	A2
Kinzy	Mark P.	MPK	Senior	3/12/2007	Reviewed Financial Reporting comp. controls with C. High	3.8	\$250	\$950	A2
Kinzy	Mark P.	MPK	Senior	3/12/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2
Kinzy	Mark P.	MPK	Senior	3/12/2007	Follow up on available evidence from C. High	0.4	\$250	\$100	A2
Miller	Nicholas S.	NSM	Senior Manager	3/12/2007	Conference call to discuss the status of the Packard SAP implementation.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/12/2007	Weekly status meeting with J. Buser and K. Cash to discuss project status and any issues.	0.9	\$330	\$297	A2
Tanner	Andrew J.	ALT	Senior Manager	3/12/2007	Meeting with J. Buser, K. Cash, J. Henning, and S. Pacella to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/13/2007	Review of Packard AWS file for SAP implementation project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/13/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$165	\$446	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Update workpapers based off of review comments	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Travel time between Akron, OH and Troy, MI.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Finalize conversion testing documentation for review.	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Clear review comments for conversion documentation.	3.6	\$220	\$792	A2
Kinzly	Mark P.	MPK	Senior	3/13/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/13/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzly Buser	Mark P. Jay	MPK JB	Senior Manager	3/13/2007	Reviewed Revenue comp. controls evidence. Call with B. Devitt to prepare for status call with R. Heidenreich.	2.1 0.2	\$250 \$330	\$525 \$66	A2 A2
Buser	Jay	JB	Manager	3/14/2007	Weekly status meeting with R. Heidenreich to discuss implementation.	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	3/14/2007	Review of MTMS interface design process with S. Bryant	2.4	\$330	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Meeting with S. Bryant to discuss evidence of interface testing.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.8	\$220	\$836	A2
Devitt	Barry J.	BID	Senior Manager	3/14/2007	Weekly meeting with R. Heidenreich	0.8	\$520	\$416	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Participation in client/internal status update call.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	3/1/4/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/1/4/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzly Miller	Mark P. Nicholas S.	MPK NSM	Senior Manager	3/1/4/2007	Reviewed Revenue comp. controls evidence. Conference call to discuss the status of the Packard SAP implementation.	2.1 0.6	\$250 \$330	\$525 \$198	A2 A2
Buser	Jay	JB	Manager	3/1/5/2007	Internal discussion with K. Cash, S. Pacella, H. Clarke, and M. Kinzly to prepare for Friday status meeting with Packard SAP implementation team	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/1/5/2007	Preparation of status presentation for status meeting with management.	1.8	\$330	\$594	A2
Buser	Jay	JB	Manager	3/1/5/2007	Discussion with N. Miller, M. Hatzfeld, and S. Pacella regarding status of SAP implementation project.	1.9	\$330	\$627	A2
Buser	Jay	JB	Manager	3/1/5/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$165	\$446	A2
Buser	Jay	JB	Manager	3/1/5/2007	Review of DGL to SAP general ledger conversion for SAP implementation project.	3.9	\$330	\$1,287	A2
Cash	Kevin L.	KLC	Partner	3/1/5/2007	Conference call re Status Update for SAP Pre-implementation project with J. Buser, B. Devitt, S. Pacella, J. Riedy, and C. Zernill.	1.4	\$575	\$805	A2
Clarke	Hayley L.	HLC	Staff	3/1/5/2007	Meeting with S. Bryant to discuss evidence of interface testing.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/1/5/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/1/5/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	3.9	\$220	\$858	A2
Clarke	Hayley L.	HLC	Staff	3/1/5/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.9	\$220	\$858	A2
Devitt	Barry J.	BID	Senior Manager	3/1/5/2007	Review of current Steering Committee notes and Wave 1b work log	2.5	\$520	\$1,300	A2
Kinzly	Mark P.	MPK	Senior	3/1/5/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzy	Mark P.	MPK	Senior	3/15/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzy	Mark P.	MPK	Senior	3/15/2007	Reviewed Revenue comp. controls evidence.	2.1	\$250	\$525	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with K. Cash and J. Buser to discuss the status of our Packard SAP pre-implementation work and any issues identified thus far (Preparation for status meeting with J. Reidy and M. Cunningham)	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with N. Miller, M. Hatzfeld and J. Buser to discuss status on Packard SAP implementation and impact of issues to our 2007 audit strategy.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with J. Buser to discuss issues found during SAP pre-implementation testing and possible impact to 2007 audit.	2.2	\$330	\$726	A2
Buser	Jay	JB	Manager	3/16/2007	Review of Packard AWS file for SAP implementation project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/16/2007	Review of SAP compensating control framework workpapers	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/16/2007	Debrief with H. Clarke and M. Kinzy on weeks activities and determine schedule for next week	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/16/2007	Management status meeting with Packard SAP implementation team.	1.3	\$330	\$429	A2
Cash	Kevin L.	KLC	Partner	3/16/2007	Conference call re Status Update for SAP Pre-implementation project with J. Buser, B. Devitt, S. Pacella, J. Riedy, and C. Zerull.	0.8	\$575	\$460	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Schedule meetings with BFOs to review application control configuration settings.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Attend meeting for status updates of implementation review progress.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.1	\$220	\$682	A2
Devitt	Barry J.	BJD	Senior Manager	3/16/2007	Executive Update bi-weekly Meeting	1.1	\$520	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Draft of SAP implementation agenda for T. Timko.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Participation in client/internal status update call.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	3/16/2007	Packard Debrief call re: Packard SAP and SOD matters	1.9	\$575	\$1,093	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Financial Reporting comp. control evidence.	2.1	\$250	\$525	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Expenditures comp. controls evidence.	2.6	\$250	\$650	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Revenue comp. controls evidence.	3.3	\$250	\$825	A2
Pacella	Shannon M.	SMP	Manager	3/16/2007	Status meeting with C. Zerull, J. Reidy, K. Cash, J. Henning, M. Hatzfeld and N. Miller to discuss our Packard SAP implementation project status.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AIT	Senior Manager	3/16/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella, and Packard implementation team to discuss control observations	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/19/2007	Internal weekly status call with Packard SAP implementation team	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	3/19/2007	SAP compensating controls work with M. Kinzly	2.2	\$330	\$726	A2
Cash	Kevin L.	KLC	Partner	3/19/2007	Status update for Packard pre-implementation review	1.4	\$575	\$805	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Document meeting minutes for the status update call.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Attend the meeting with S. Pacella, N. Miller, A. Tanner and K. Cash for status update	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Meet with S. Bryant for questions regarding the interface documentation.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Create timelines based on interface development to implementation.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Complete documentation of interface development review	3.9	\$220	\$858	A2
Devitt	Barry J.	BJD	Senior Manager	3/19/2007	Internal weekly status call with S. Pacella, J. Buser, H. Clarke, M. Polak, M. Hatzfeld, N. Miller.	0.9	\$520	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Packard SAP Implementation status update call with J. Buser and rest of implementation team.	1.1	\$470	\$517	A2
Hemming Pacella	Jeffrey M. Shannon M.	JMH SMP	Partner Manager	3/19/2007	Review of Packard deck Status meeting with K. Cash, J. Henning, M. Hatzfeld and J. Buser to discuss Packard SAP implementation.	0.8 1.1	\$575 \$330	\$460 \$363	A2 A2
Tanner	Andrew J.	ALT	Senior Manager	3/19/2007	Meeting with J. Buser, K. Cash, J. Henning, and S. Pacella to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/20/2007	Review of data conversion and interface narratives	3.4	\$330	\$1,122	A2
Buser	Jay	JB	Manager	3/21/2007	Discussion w/ N. Miller regarding status slide deck presented to C. Zerull, J. Riedy, and R. Heideneich	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/21/2007	Weekly status meeting with R. Heideneich for SAP project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/21/2007	Meeting with B. Devitt to review prog governance and system interface results and observations	2.0	\$330	\$660	A2
Devitt	Barry J.	BID	Senior Manager	3/21/2007	Review of daily issue log	1.6	\$520	\$832	A2
Devitt	Barry J.	BID	Senior Manager	3/21/2007	Weekly meeting with R. Heideneich, including preparation	3.4	\$520	\$1,768	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Internal weekly status call with S. Pacella, J. Buser, H. Clarke, M. Polak, N. Miller.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Packard division conf. call with C. Zerull and J. Riedy	0.6	\$575	\$345	A2
Kinzy	Mark P.	MPK	Senior	3/21/2007	Reviewed Financial Reporting comp. control evidence.	1.3	\$250	\$325	A2
Kinzy	Mark P.	MPK	Senior	3/21/2007	Reviewed Expenditures comp. controls evidence.	3.6	\$250	\$900	A2
Kinzy Simpson	Mark P. Jamie	MPK JS	Senior Senior Manager	3/21/2007	Reviewed Revenue comp. controls evidence. Meeting with D. Fidler to discuss Shared Service Center changes including DACOR and DGL to SAP conversions.	3.1 2.1	\$250 \$470	\$775 \$987	A2 A2
Buser	Jay	JB	Manager	3/22/2007	Data conversion meeting with J. Dixon for DGL/SAP conversion (including debrief)	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/22/2007	SAP compensating controls work with M. Kinzy	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	3/22/2007	Meet with J. Dixon to discuss the GL data conversion documentation	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/22/2007	Clear review comments on data conversion documentation based on business processes.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/22/2007	Complete documentation of the data conversion process for DGL to SAP	3.9	\$220	\$858	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	SAP compensating controls work with J. Buser.	1.1	\$250	\$275	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Financial Reporting comp. control evidence.	2.2	\$250	\$550	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Expenditures comp. controls evidence.	3.1	\$250	\$775	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Revenue comp. controls evidence.	1.6	\$250	\$400	A2
Miller	Nicholas S.	NSM	Manager	3/22/2007	Call with J. Buser to discuss various matters with the Packard SAP implementation.	0.4	\$330	\$132	A2
Miller	Nicholas S.	NSM	Manager	3/22/2007	Preparing presentation for T. Timko in regards to our work on the Packard SAP implementation.	0.9	\$330	\$297	A2
Polak	Matthew J.	MJP	Senior Manager	3/22/2007	Review data conversion testing with J. Buser and H. Clarke	2.9	\$520	\$1,508	A2
Polak	Matthew J.	MJP	Senior Manager	3/22/2007	Review interface testing with J. Buser and H. Clarke	3.1	\$520	\$1,612	A2
Buser	Jay	JB	Manager	3/23/2007	SAP compensating controls work with M. Kinzly	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/23/2007	Complete documentation of the data conversion process for DGL to SAP	1.3	\$220	\$286	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	SAP compensating controls work with J. Buser.	0.9	\$250	\$225	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Financial Reporting comp. control evidence.	2.2	\$250	\$550	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Expenditures comp. controls evidence.	3.3	\$250	\$825	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Revenue comp. controls evidence.	1.6	\$250	\$400	A2
Buser	Jay	JB	Manager	3/26/2007	Internal status meeting with K. Cash, B. Devitt, S. Pacella, and M. Hatzfeld	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	3/26/2007	Review of SAP compensating controls with M. Kinzly	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	3/26/2007	Delphi Packard 404 update conference call with J. Buser	1.3	\$575	\$748	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HL C	Staff	3/26/2007	Review Interface testing with Eileen V. for detailed review of workpapers.	0.8	\$220	\$176	A2
Clarke	Hayley L.	HL C	Staff	3/26/2007	Meet with J. Dixon to discuss the GL data conversion balances.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HL C	Staff	3/26/2007	Clear comments from detailed review of interface workpapers.	1.8	\$220	\$396	A2
Clarke	Hayley L.	HL C	Staff	3/26/2007	Replace GL data conversion workpapers with the updated ones received from J. Dixon	3.4	\$220	\$748	A2
Devitt	Barry J.	BJD	Senior	3/26/2007	Internal status meeting with K. Cash, J. Buser, S. Pacella, and M. Hatzfeld	1.0	\$520	\$520	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Internal call with J. Buser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Tinko debrief on 3/28/07.	0.9	\$470	\$423	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Weekly status call with J. Buser, H. Clarke, and B. Devitt	1.0	\$250	\$250	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Reviewed SAP Security with D. Steis	2.8	\$250	\$700	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Review of SAP compensating controls with J. Buser.	2.1	\$250	\$525	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Reviewed Revenue comp. controls with B. Gessenan	1.7	\$250	\$425	A2
Pacella	Shannon M.	SMP	Manager	3/26/2007	Call with J. Buser to discuss updates to the slide deck for the status meeting with Tinko.	0.9	\$330	\$297	A2
Victoriano	Eileen M.	EMV	Senior	3/26/2007	Review of program change workpapers - provided review comments and discussed with staff.	4.0	\$275	\$1,100	A2
Budowanec	Phillip M.	PMB	Staff	3/27/2007	Work on Budget - Actual/Estimate to Complete assistance per J. Buser	1.0	\$140	\$140	A2
Buser	Jay	JB	Manager	3/27/2007	Update of PowerPoint presentation for T. Tinko meeting.	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/27/2007	Preparation for status meeting with T. Tinko, M. Andrud, G. Mancino, and D. Bayles.	0.9	\$330	\$297	A2
Clarke	Hayley L.	HL C	Staff	3/27/2007	Review additional documentation provided by R. Heidenreich for interface approvals.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HL C	Staff	3/27/2007	Call with S. Kohl to discuss testing the application controls	0.8	\$220	\$176	A2
Clarke	Hayley L.	HL C	Staff	3/27/2007	Clear comments from detailed review of interface workpapers.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	3/27/2007	Update change tables for the interface documentation to give to R. Hiedenreich.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Obtain documentation to create application control workplan.	3.6	\$220	\$792	A2
Dervit	Barry J.	BJD	Senior Manager	3/27/2007	Review the controls around the SDLC process for the Packard SAP implementation	1.7	\$520	\$884	A2
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Review of materials for meeting with T. Tinko re: Packard SAP implementation review	0.9	\$575	\$518	A2
Huffman	Derek T.	DTH	Senior	3/27/2007	Analysis of security assignments for Packard SAP implementation	0.6	\$275	\$165	A2
Kinzy	Mark P.	MPK	Senior	3/27/2007	Reviewed SAP Security with D. Steis	3.1	\$250	\$775	A2
Miller	Nicholas S.	NSM	Manager	3/27/2007	Meeting with J. Henning, M. Hatzefeld and TSRS to discuss the agenda for an SAP implementation update meeting for the company.	1.0	\$330	\$330	A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Call with J. Buser to discuss updates to the slide deck for the status meeting with T. Tinko.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Meeting with J. Henning, M. Hatzefeld, N. Miller, K. Cash, J. Buser to prepare for meeting with T. Tinko.	1.2	\$330	\$396	A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Updating slide deck for status meeting with T. Tinko.	1.8	\$330	\$594	A2
Polak	Matthew J.	MJP	Senior Manager	3/27/2007	Review draft deliverable for a summary of work performed on the SAP implementation.	2.4	\$520	\$1,248	A2
Polak	Matthew J.	MJP	Senior Manager	3/27/2007	Discuss revisions with J. Buser	1.7	\$520	\$884	A2
Tanner	Andrew J.	AJT	Senior Manager	3/27/2007	Meeting with J. Buser, K. Cash, J. Henning, M. Hatzefeld and S. Pacella to discuss Packard progress	1.1	\$520	\$572	A2
Buser	Jay	JB	Manager	3/28/2007	Packard SAP Implementation status meeting with T. Tinko, D. Bayles, M. Andrud, and G. Mancino	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/28/2007	Sample review of business process documentation with J. Dixon and R. Heidenreich.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Expenditures process	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Inventory process	1.4	\$330	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Financial Reporting process	1.5	\$330	\$495	A2
Cash	Kevin L.	KLC	Partner	3/28/2007	Update with T. Timko re Packard Implementation	0.9	\$575	\$518	A2
Cash	Kevin L.	KLC	Partner	3/28/2007	Follow-up re Packard SAP Process flow documentation	2.4	\$575	\$1,380	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Call with M. Polak regarding the application control workplan	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Review additional documentation provided by R. Heidenreich for interface approvals.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Travel time between Akron, OH and Troy, MI for meetings.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Discuss workplans for testing application controls	3.1	\$220	\$682	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Created application control workplan for testing.	3.9	\$220	\$858	A2
Devitt	Barry J.	BID	Senior Manager	3/28/2007	SDLC Controls discussion with M.E. Felovich	0.8	\$520	\$416	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Status meetings with D. Bayles, T. Timko, M. Andrud, and J. Mancino	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Preparation of Packard SAP materials for T. Timko and M. Andrud briefing	2.1	\$575	\$1,208	A2
Kinzly	Mark P.	MPK	Senior	3/28/2007	Reviewed Financial Reporting comp. controls with C. High	3.4	\$250	\$850	A2
Kinzly	Mark P.	MPK	Senior	3/28/2007	Reviewed SAP application controls with H. Clarke, T. Clay, and S. Bryant	3.8	\$250	\$950	A2
Pacella	Shannon M.	SMP	Manager	3/28/2007	Meeting with T. Timko, M. Andrud, J. Henning, A. Tanner, K. Cash and J. Buser to discuss status of Packard SAP implementation project.	1.2	\$330	\$396	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Expenditures process	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Financial Reporting process	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Inventory process	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Busser	Jay	JB	Manager	3/29/2007	Sample review of business process documentation with J. Dixon and R. Heidenreich.	0.5	\$330	\$165	A2
Busser	Jay	JB	Manager	3/29/2007	Discussion with K. Cash and J. Henning regarding Packard implementation project	0.9	\$330	\$297	A2
Busser	Jay	JB	Manager	3/29/2007	Weekly status meeting with R. Heidenreich, J. Dixon, F. Nance for SAP project	1.1	\$330	\$363	A2
Busser	Jay	JB	Manager	3/29/2007	Documentation of draft deliverable for SAP implementation project	2.1	\$330	\$693	A2
Busser	Jay	JB	Manager	3/29/2007	Preparation of PowerPoint presentation for Friday status meeting with J. Riedy, C. Zernill, R. Heidenreich, etc.	2.4	\$330	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Discussion with J. Joseph regarding the ERS process.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the expenditures process	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the inventory process	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Travel time between Akron, OH and Troy, MI for meetings.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the financial reporting process	3.3	\$220	\$726	A2
Devitt	Barry J.	BJD	Senior Manager	3/29/2007	Prepare for Bi-Weekly Client Meeting	0.6	\$520	\$312	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Internal call with J. Busser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Tinko debrief on 3/28/07.	0.9	\$470	\$423	A2
Kinzly	Mark P.	MPK	Senior	3/29/2007	Reviewed SAP application controls with H. Clarke, T. Clay, and S. Bryant	3.9	\$250	\$975	A2
Kinzly	Mark P.	MPK	Senior	3/29/2007	Document evidence of application controls provided by T. Clay and S. Bryant	3.1	\$250	\$775	A2
Simpson	Jamie	JS	Senior Manager	3/29/2007	Discussion with S. Pacella regarding SAP implementations for Dacor and Corporate.	0.4	\$470	\$188	A2
Busser	Jay	JB	Manager	3/30/2007	Review of SAP compensating controls with M. Kinzly	0.4	\$330	\$132	A2
Busser	Jay	JB	Manager	3/30/2007	Discussion with K. Cash and J. Henning regarding Packard implementation project	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/30/2007	Preparation of PowerPoint presentation for Friday status meeting with J. Riedy, C. Zernell, R. Heidenreich, etc.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/30/2007	Bi-weekly status meeting with J. Riedy, R. Heidenreich, D. Bayles and E&Y team.	0.9	\$330	\$297	A2
Cash	Kevin L.	KLC	Partner	3/30/2007	Delphi Packard 404 update conference call with J. Buser	1.2	\$575	\$690	A2
Clarke	Hayley L.	HLC	Staff	3/30/2007	Update status meeting with K. Cash, J. Buser, R. Heidenreich, D. Mote, J. Riedy, C. Dustiel, B. Devitt, S. Pacella, M. Hatzfeld, J. Henning, and D. Bayles	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/30/2007	Documenting evidence of the application controls received at Delphi in Troy	3.6	\$220	\$792	A2
Devitt	Barry J.	BID	Senior Manager	3/30/2007	Bi-weekly status meeting with J. Riedy, R. Heidenreich, D. Bayles and E&Y team.	0.9	\$520	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2007	Internal call with J. Buser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Timko debrief on 3/28/07.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/30/2007	Preparation for and participation in Packard IT SAP implementation meetings	2.0	\$575	\$1,150	A2
Kinzly	Mark P.	MPK	Senior	3/30/2007	Review of SAP compensating controls with J. Buser.	0.4	\$250	\$100	A2
Kinzly	Mark P.	MPK	Senior	3/30/2007	Reviewed Financial Reporting comp. controls with C. High	1.5	\$250	\$375	A2
Kinzly	Mark P.	MPK	Senior	3/30/2007	Reviewed SAP application controls with H. Clarke	2.1	\$250	\$525	A2
Pacella	Shannon M.	SMP	Manager	3/30/2007	Meeting with S. Sheckell, J. Simpson, J. Henning, K. Cash and A. Tanner to discuss upcoming SAP implementations at Delphi.	0.5	\$330	\$165	A2
Simpson	Jamie	JS	Senior Manager	3/30/2007	Conf. call with S. Sheckell, S. Pacella, A. Tanner and K. Cash regarding SAP implementations for DACOR and Corporate.	0.6	\$470	\$282	A2
Tanner	Andrew J.	AJT	Senior Manager	3/30/2007	Meeting with J. Henning, K. Cash, K. Asher, S. Sheckell, S. Sheckell and S. Pacella to discuss DACOR migration to SAP	0.6	\$520	\$312	A2
A2 SAP Pre-Implementation Project Total:						438.8		\$133,336	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						915.2		3317.215	
Tax Bankruptcy - A3									
Blank	Jacob M.	JMB	Partner	3/5/2007	Weekly status update call with attorneys, R. Ward, and Delphi tax department to discuss status.	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	3/5/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks and attorneys.	0.7	\$550	\$385	A3
Ward	Richard D.	RDW	Executive Director	3/5/2007	Weekly status update call with attorneys, J. Blank, and Delphi tax department to discuss status.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	3/5/2007	Updates to repatriation models	2.1	\$750	\$1,575	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Delphi - revisions to working file.	1.3	\$450	\$585	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Delphi - preparation of section 382 report.	1.4	\$450	\$630	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Updates to Sec. 382 analysis.	3.8	\$450	\$1,710	A3
Tucker	Howard J.	HJT	Partner	3/6/2007	Weekly status update call with attorneys, J. Blank, R. Ward, M. Ericson, and Delphi tax department to discuss status.	3.3	\$750	\$2,475	A3
Hart	Kevin M.	KMH	Senior	3/7/2007	Work with R. Ward on update to 382 owner shift analysis	2.1	\$450	\$945	A3
Hart	Kevin M.	KMH	Senior	3/7/2007	Delphi - research regarding whether Appaloosa, Harbinger, Merrill, and UBS are classified as a single entity.	1.5	\$450	\$675	A3
Ward	Richard D.	RDW	Executive Director	3/7/2007	Work with K. Hart on update to 382 owner shift analysis	2.1	\$750	\$1,575	A3
Tucker	Howard J.	HJT	Partner	3/9/2007	Discuss impact of international tax planning on NUBIL, RBL, and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and R. Ward	1.4	\$750	\$1,050	A3
Tucker	Howard J.	HJT	Partner	3/9/2007	Discuss impact of international tax planning on NUBIL, RBL, and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and R. Ward.	0.9	\$750	\$675	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	3/9/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and H. Tucker.	1.4	\$750	\$1,050	A3
Blank	Jacob M.	JMB	Partner	3/12/2007	Reviewing updated 5 year forecast models.	0.9	\$750	\$675	A3
Hart	Kevin M.	KMH	Senior	3/12/2007	Updates to Sec. 382 analysis.	3.6	\$450	\$1,620	A3
Tucker	Howard J.	HJT	Partner	3/12/2007	Reviewing updated 5 year forecast models.	2.3	\$750	\$1,725	A3
Hart	Kevin M.	KMH	Senior	3/13/2007	Updates to Sec. 382 analysis.	3.7	\$450	\$1,665	A3
Ward	Richard D.	RDW	Executive Director	3/13/2007	Work on update to 382 whitepaper	1.4	\$750	\$1,050	A3
Blank	Jacob M.	JMB	Partner	3/14/2007	Reviewing updated 5 year forecast models.	0.6	\$750	\$450	A3
Hart	Kevin M.	KMH	Senior	3/14/2007	Delphi - discussion with S. Gale and R. Ward regarding Sec.382 update.	0.8	\$450	\$360	A3
Ward	Richard D.	RDW	Executive Director	3/14/2007	Update 382 whitepaper analysis	1.6	\$750	\$1,200	A3
Ward	Richard D.	RDW	Executive Director	3/14/2007	Call with S. Gale and K. Hart regarding 382 update.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	3/15/2007	Discussion with A. Voortman and R. Ward regarding the impact of the Debt Push Down strategies to the 382 analysis and NUBIL/RBIL calculation	2.1	\$750	\$1,575	A3
Ward	Richard D.	RDW	Executive Director	3/15/2007	Discussion with A. Voortman and H. Tucker regarding the impact of the Debt Push Down strategies to the 382 analysis and NUBIL/RBIL calculation	2.1	\$750	\$1,575	A3
Ericson	Molly	ME	Manager	3/19/2007	Reviewing 382 white paper.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/19/2007	Weekly status call with S. Gale, M. Lewis, Skadden, R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/19/2007	Call with Skadden, R. Ward, and H. Tucker regarding potential international restructuring.	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	3/19/2007	Issues checklist updates and discussions with R. Ward, H. Tucker and E. Sensenbrenner.	0.6	\$550	\$330	A3
Hart	Kevin M.	KMH	Senior	3/19/2007	Updates to Sec. 382 analysis.	3.1	\$450	\$1,395	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Issues checklist updates and discussions with R. Ward, M. Ericson and E. Sensenbrenner.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Call with Skadden, R. Ward, and M. Ericson regarding potential international restructuring.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Weekly status call with S. Gale, M. Lewis, Skadden, R. Ward and M. Ericson.	0.4	\$750	\$300	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	3/19/2007	Review open issues list, provide revisions	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Weekly status update call with J. Whitson, S. Gale, B. Sparks, Gross, Sensenbrenner, H. Tucker and M. Ericson	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Work on updates to 382 whitepaper	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Prepare for and participate in call with Sensenbrenner to discuss Sec 382 implications of 59(e) capitalized costs	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	3/20/2007	Reviewing updated 5 year forecast models.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	3/21/2007	Reviewing net unrealized built-in loss calculations/issues.	1.9	\$750	\$1,425	A3
Tucker	Howard J.	HJT	Partner	3/21/2007	Review updated Sec. 382 white paper.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	3/21/2007	Review 382 whitepaper with H. Tucker, forward to S. Gale accordingly.	0.8	\$750	\$600	A3
Hart	Kevin M.	KMH	Senior	3/22/2007	Delphi - Revisions to 382 calculations based on S. Gale's email.	1.2	\$450	\$540	A3
Hart	Kevin M.	KMH	Senior	3/22/2007	Delphi - Generated 382 ownership report for each testing date.	0.6	\$450	\$270	A3
Tucker	Howard J.	HJT	Partner	3/22/2007	Reviewing net unrealized built-in loss calculations/issues.	1.4	\$750	\$1,050	A3
Ward	Richard D.	RDW	Executive Director	3/23/2007	Work with S. Gale on final updates to 382 whitepaper	2.2	\$750	\$1,650	A3
Blank	Jacob M.	JMB	Partner	3/26/2007	Weekly status call with R. Ward, H. Tucker, M. Ericson, J. Whitson, S. Gale, and B. Sparks.	1.5	\$750	\$1,125	A3
Ericson	Molly	ME	Manager	3/26/2007	Weekly status call with R. Ward, H. Tucker, J. Whitson, S. Gale, and B. Sparks.	0.5	\$550	\$275	A3
Hart	Kevin M.	KMH	Senior	3/26/2007	Delphi - prepare memo to file	0.5	\$450	\$225	A3
Toso	Cathy I.	CIT	Partner	3/26/2007	Discussions with H. Tucker, J. McBride and S. Gale related to preparation for April 5th meeting.	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	3/26/2007	Conference call regarding New projections	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	3/26/2007	Work with K. Hart on updating Delphi cash tax models	1.7	\$750	\$1,275	A3
Ericson	Molly	ME	Manager	3/27/2007	Reviewing treatment of Highland Capital with respect to 382 calcs.	0.8	\$550	\$440	A3
Kelley	Daniel F.	DFK	Partner	3/27/2007	Status of bankruptcy tax services discussion with R. Ward and H. Tucker	2.0	\$680	\$1,360	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/27/2007	Call with H. Tucker related to preparation for nubil discussion on Wednesday	0.2	\$680	\$136	A3
Tucker	Howard J.	HIT	Partner	3/27/2007	Delphi NUBIL - reviewed models	1.8	\$750	\$1,350	A3
Ericson	Molly	ME	Manager	3/28/2007	Status of 382-Discuss related calculations and information needs with R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/28/2007	Status update discussion regarding models and information needs with R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/28/2007	Call with R. Ward, J. McBride, and C. Tosto regarding net unrealized built-in loss calculations and information needs for additional analysis.	0.6	\$550	\$330	A3
McBride Jr.	James E.	JEM	Senior Manager	3/28/2007	Conf. call with C. Tosto & R. Ward to discuss upcoming meeting at Delphi & next steps regarding tax issues.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	3/28/2007	Conference call with R. Ward, M. Erickson, and J. McBride to discuss preparation for April 5th meeting at the company to update NUBIL analysis	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	3/28/2007	Discuss with E&Y counsel and follow-up with J. Whitson related to PwC access letter related to granting E&Y access to PwC due diligence report	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	3/28/2007	Call with C. Tosto, J. McBride and M. Ericson regarding information needs for updating NUBIL calculation	0.8	\$750	\$600	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Conference call with J. Whitson and E. Miller of PwC related to access letter for due diligence report	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Discussion with general counsel regarding access letter for PwC related to due diligence report	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Follow-up with quality on PwC access letter	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Meeting with S. Gale regarding updated NUBIL calculation.	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Discussion with H. Tucker regarding updated NUBIL calculation and open item related to stock basis and attribute reduction	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	3/29/2007	Discussion with C. Tosto regarding updated NUBIL calculation and open item related to stock basis and attribute reduction	0.6	\$750	\$450	A3
Tosto	Cathy I.	CIT	Partner	3/30/2007	Discussions with J. Whison, T. Boone and M. Hoshbach of general counsel's office, prepare email related to discussions.	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	3/30/2007	Followup discussions with D. Kelley, J. Whison, and T. Boone regarding PwC access letter	1.3	\$680	\$884	A3
Tax International - A3									
Adamowicz	Fletcher	FA	Senior	3/5/2007	Pre-Delphi meeting planning and review of information on UK planning ideas	1.8	\$450	\$810	A3
Eckhardt	Thomas A.	TAE	Partner	3/5/2007	Review of German financial group charts and financial statements for analysis of German restructuring proposal	1.0	\$750	\$750	A3
Eckhardt	Thomas A.	TAE	Partner	3/5/2007	Participation at New York international meeting with S. Huysmans, A. Vootman, and D. Kelly - presentation of German proposal	1.1	\$750	\$825	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - discuss issues as well as agenda for 3/6 NYC meeting w/ K. Keown	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - discuss issues as well as agenda for 3/6 NYC meeting w/ M. Mukhtar	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - Review information to prepare for 3/6 meeting in NYC	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - Travel time from Detroit, MI for trip to NYC for 3/6 meeting	4.0	*\$340	\$1,360	A3
Huysmans	Serge	SH	Partner	3/5/2007	Discussion with A. Baik re: Korean restructuring.	0.3	\$750	\$225	A3
Keown	Karen M.	KMK	Senior Manager	3/5/2007	International restructuring - Travel time from Detroit, MI for trip to NYC for 3/6 meeting	4.5	*\$300	\$1,350	A3
Kilis JR.	George W.	GWK	Staff	3/5/2007	Prepare email/slide binder for K. Keown.	0.3	\$160	\$48	A3
Maksymczak	Agneszka	AM	Senior Manager	3/5/2007	Analysis of the Polish data prior to the meeting	2.6	\$650	\$1,690	A3
A3 Project Subtotal:						<u>84.9</u>		<u>\$54,894</u>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	3/5/2007	Delphi call w/ S. Huysmans re: Agenda for Tuesday	1.0	\$680	\$680	A3
Mukhtar	Mark J.	MM	Partner	3/5/2007	Preparation for Tuesday meeting	1.3	\$680	\$884	A3
Seok	Jin H.	JHS	Manager	3/5/2007	Korea tax planning - obtaining of audit reports for all the Delphi Korean entities	2.1	\$550	\$1,155	A3
Voortman	Anna	AV	Partner	3/5/2007	Participation at New York international meeting with S. Huysmans, T. Eckhardt, and D. Kelly - presentation of German proposal	1.1	\$750	\$825	A3
Voortman	Anna	AV	Partner	3/5/2007	Follow-up on status of Delphi global structure planning with M. Mukhtar and S. Huysmans	0.7	\$750	\$525	A3
Adamowicz	Fletcher	FA	Senior	3/6/2007	Preparing slide packs on UK planning ideas	1.1	\$450	\$495	A3
Adamowicz	Fletcher	FA	Senior	3/6/2007	Meeting with U.S. and ITS desk tax teams to generate planning ideas	2.2	\$450	\$990	A3
Eckhardt	Thomas A.	TAE	Partner	3/6/2007	Participation at New York international meeting with S. Huysmans and A. Voortman, and D. Kelly - presentation of German proposal	2.1	\$750	\$1,575	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International Restructuring - Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown.	1.1	\$680	\$748	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Discuss impact of international tax planning on NUBIL, RBIL, and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, R. Ward.	1.4	\$680	\$952	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International Restructuring - Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and A. Maksymczak.	2.6	\$680	\$1,768	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Travel time to Detroit, MI from NYC after 3/6 meeting	4.5	*\$340	\$1,530	A3
Humphrey	Miles	MH	Manager	3/6/2007	Meeting with S. Huysmans and A. Voortman to discuss proposed reorganization.	2.2	\$550	\$1,210	A3
Huysmans	Serge	SH	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	1.1	\$750	\$825	A3
Huysmans	Serge	SH	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown, H. Tucker, R. Ward.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.6	\$750	\$1,950	A3
Kelley	Daniel F.	DFK	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown.	1.1	\$680	\$748	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, R. Ward.	1.4	\$680	\$952	A3
Kelley	Daniel F.	DFK	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.6	\$680	\$1,768	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, and D. Kelley.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, and D. Kelley.	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, H. Tucker, and R. Ward.	1.4	\$600	\$840	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, A. Maksymczak, and M. Humphrey.	2.6	\$600	\$1,560	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Travel Time from New York to Detroit for International Restructuring Planning Meeting	5.0	*\$300	\$1,500	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/6/2007	Analysis of the Polish data prior to the meeting	0.4	\$650	\$260	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/6/2007	Meeting with Chicago client service team in New York	2.3	\$650	\$1,495	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	1.2	\$750	\$900	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.6	\$750	\$450	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBL and 382 limitation. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, and R. Ward	1.6	\$750	\$1,200	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.7	\$750	\$2,025	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Discuss goals and objectives of international planning. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, and R. Ward.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Review documents and map out strategy	2.2	\$680	\$1,496	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	3/6/2007	Meeting w/foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, M. Humphrey, and T. Eckhardt.	2.6	\$680	\$1,768	A3
Voortman	Anna	AV	Partner	3/6/2007	Global Structure and 382 Impact	8.0	\$750	\$6,000	A3
Adamowicz	Fletcher	FA	Senior	3/7/2007	Preparing slide packs on UK planning ideas	4.0	\$450	\$1,800	A3
Ferguson	Stephen J.	SJF	Executive	3/7/2007	International restructuring - discuss issues w/ K. Keown	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Director	3/7/2007	International restructuring - discuss issues w/ M. Mukhtar	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Executive	3/7/2007	International Restructuring - Review emails & attachments relating to International Restructuring	0.3	\$680	\$204	A3
Kwon	Min Young	MYK	Senior Manager	3/7/2007	Delphi - review of the Korean entities' financial information.	1.1	\$650	\$715	A3
Kwon	Min Young	MYK	Senior Manager	3/7/2007	Delphi - preparation of Korean tax planning ideas.	0.9	\$650	\$585	A3
Mukhtar	Mark J.	MM	Partner	3/7/2007	Review debt schedules	1.9	\$680	\$1,292	A3
Voortman	Anna	AV	Partner	3/7/2007	Review of Delphi local country planning ideas and communicate status with B. Sparks	1.2	\$750	\$900	A3
Adamowicz	Fletcher	FA	Senior Partner	3/8/2007	Preparing slide packs on UK planning ideas	2.6	\$450	\$1,170	A3
Eckhardt	Thomas A.	TAE	Partner	3/8/2007	Preparation of slide presentation for German restructuring proposal	1.2	\$750	\$900	A3
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar, E. Trumbull & K. Keown re: next steps to progress project, including roles & responsibilities	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar & K. Keown re: next steps to progress project, including roles & responsibilities	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar, S. Huysmans, E. Trumbull & K. Keown re: next steps to progress project, including roles & responsibilities	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Humphrey	Miles	MH	Manager	3/8/2007	Discussion of and review of UK idea slides for F. Adamowicz.	1.6	\$550	\$880	A3
Keown	Karen M.	KMK	Senior Manager	3/8/2007	Schedule Delphi meetings with S. Huysmans, S. Ferguson, M. Mukhtar and E. Trumbull to discuss division of responsibilities, deliverables, and timing.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/8/2007	Conf Call to discuss staffing, deliverables, division of responsibilities amongst E&Y team members and timing of deliverables. Attending: M. Mukhtar, S. Ferguson, E. Trumbull, K. Keown, and S. Huysmans.	1.4	\$600	\$840	A3
Kwon	Min Young	MYK	Senior Manager	3/8/2007	Delphi - review of the Korean entities' financial information.	0.9	\$650	\$585	A3
Kwon	Min Young	MYK	Senior Manager	3/8/2007	Delphi - preparation of Korean tax planning ideas.	1.1	\$650	\$715	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/8/2007	P&L & Deferred Tax figures analysis	1.3	\$650	\$845	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/8/2007	Preparation of the deck on Polish tax ideas to be proposed to Delphi	2.8	\$650	\$1,820	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Roles and responsibilities discussion with K. Keown & S. Ferguson	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Roles & responsibilities discussion with K. Keown, S. Ferguson, E. Trumbull, and S. Huysmans.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Conf. call w/ B. Sparks, D. Kelley & A. Voortman	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Prepare outline of presentation	0.9	\$680	\$612	A3
Mukhtar	Eric J.	EJT	Manager	3/8/2007	Meetings with K. Keown, M. Mukhtar, S. Ferguson, and S. Huysmans re: global restructuring and cash repatriation planning	1.6	\$500	\$800	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Conference call with M. Mukhtar, A. Voortman, D. Kelley and B. Sparks re next steps leading up to meeting next week.	0.9	\$500	\$450	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Follow-up discussion with M. Mukhtar re next steps leading up to meeting next week.	0.4	\$500	\$200	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Review of initial slide deck	0.4	\$500	\$200	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Preparing slide deck based on earlier meeting with M. Mukhtar.	2.3	\$500	\$1,150	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/8/2007	Conference call with M. Mukhtar, D. Kelley, E. Trumbull and B. Sparks re next steps leading up to meeting next week.	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/8/2007	Review of revised Delphi global structure planning and consider various U.S. tax implications of such planning	1.5	\$750	\$1,125	A3
Williams	Michael K.	MKW	Partner	3/8/2007	NUBIL discussions and analysis with K. Goightly and A. Voortman	2.0	\$750	\$1,500	A3
Adamowicz	Fletcher	FA	Senior Partner	3/9/2007	Preparing slide packs on UK planning ideas	0.4	\$450	\$180	A3
Eckhardt	Thomas A.	TAE	Partner	3/9/2007	Preparation of slide presentation for German restructuring proposal	2.1	\$750	\$1,575	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Call w/ H. Tucker, J. Michalak & M. Mukhtar re: interaction of NUBIL rules & timing of distributions	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Meet w/ J. Michalak re: interaction of NUBIL rules & timing of distributions	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Review emails & attachments relating to International Restructuring	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Meet w/ J. Michalak & M. Mukhtar re: interaction of NUBIL rules & timing of distributions	0.6	\$680	\$408	A3
Huysmans	Serge	SH	Partner	3/9/2007	Discussion with T. Eckhardt re: German restructuring planning ideas.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/9/2007	Discussion with G. Mendez regarding Brazilian restructuring.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	3/9/2007	Review of UK proposed restructuring planning and follow-up.	0.6	\$750	\$450	A3
Kwon	Min Young	MYK	Senior Manager	3/9/2007	Delphi - review of the Korean entities' financial information.	3.9	\$650	\$2,535	A3
Kwon	Min Young	MYK	Senior Manager	3/9/2007	Delphi - preparation of Korean tax planning ideas.	4.1	\$650	\$2,665	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/9/2007	Prepare benefit calculation and review holding company alternatives and slide deck	2.7	\$650	\$1,755	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/9/2007	Continue finalizing the Deck	4.8	\$650	\$3,120	A3
Mukhtar	Mark J.	MJM	Partner	3/9/2007	Monitor status of information gathering	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Seok	Jim H.	JHS	Manager	3/9/2007	Korea tax planning - Working on slide deck describing planning ideas as capital redemption	5.9	\$550	\$3,245	A3
Kwon	Min Young	MYK	Senior Manager	3/10/2007	Delphi - Korea tax planning - preparation of slide deck	2.8	\$650	\$1,820	A3
Kwon	Min Young	MYK	Senior Manager	3/10/2007	Delphi - Korea tax planning - conference call with S. Huysmans.	1.2	\$650	\$780	A3
Mukhtar	Mark J.	MM	Partner	3/11/2007	Review GRAs and consider impact on international tax planning structure	1.0	\$680	\$680	A3
Adamowicz	Fletcher	FA	Senior	3/12/2007	Review consolidated slide pack received from S. Huysmans.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	3/12/2007	Delphi, review slide deck prepared by S. Huysmans including foreign tax comments	1.2	\$450	\$540	A3
Charlton	James	JC	Partner	3/12/2007	Reliance - Review restructuring steps	0.5	\$750	\$375	A3
Eckhardt	Thomas A.	TAE	Partner	3/12/2007	Preparation and review of German slide deck for German restructuring proposal	1.1	\$750	\$825	A3
Golightly	Kim O.	KOG	Partner	3/12/2007	Discussion w/ A. Voortman and M. Williams on section 382 issue	1.8	\$750	\$1,350	A3
Huysmans	Serge	SH	Partner	3/12/2007	Mexican restructuring - Review of proposed Polish restructuring planning ideas and integration of proposed planning in the overall step-plan	1.2	\$750	\$900	A3
Huysmans	Serge	SH	Partner	3/12/2007	German restructuring - Review of proposed German restructuring planning and integration of proposed planning in the overall step-plan	1.3	\$750	\$975	A3
Huysmans	Serge	SH	Partner	3/12/2007	UK restructuring - Review of proposed UK restructuring planning and integration of proposed planning in the overall step-plan	1.3	\$750	\$975	A3
Huysmans	Serge	SH	Partner	3/12/2007	Brazilian restructuring - Review of proposed Brazilian restructuring planning.	0.9	\$750	\$675	A3
Huysmans	Serge	SH	Partner	3/12/2007	Brazilian restructuring - Follow-up discussion with G. Mendez.	0.8	\$750	\$600	A3
Keown	Karen M.	KMK	Senior Manager	3/12/2007	Discussion preparation of 382 slides for Delphi international tax planning presentation with M. Mukhtar and S. Ferguson	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/12/2007	Review slides for post emergence global structure.	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MM	Partner	3/12/2007	Call w/ A. Voortman and S. Huysmans re: scope.	1.1	\$680	\$748	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/12/2007	Discussion with Mexican colleagues on ability to erode base in Mexico	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	3/12/2007	Conference call to discuss progress local restructuring project	1.2	\$750	\$900	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze effect of discussion with K. Golightly on tax planning with A. Voortman in a follow-up discussion	0.4	\$750	\$300	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly in conference call per outline of suggestions from A. Voortman.	0.4	\$750	\$300	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly and A. Voortman in a follow-up conference call	0.6	\$750	\$450	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly and A. Voortman in conference call	0.6	\$750	\$450	A3
Adamowicz	Fletcher	FA	Senior	3/13/2007	Review consolidated slide pack received from S. Huysmans.	0.2	\$450	\$90	A3
Aljirafi	Wail	WA	Intern	3/13/2007	Prepare E&P study	7.5	\$120	\$900	A3
Huysmans	Serge	SH	Partner	3/13/2007	Mexican restructuring - Review of proposed Polish restructuring planning and integration of proposed planning in the overall step-plan	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	German restructuring - Review of proposed German restructuring planning and integration of proposed planning in the overall step-plan	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	3/13/2007	Brazilian restructuring - Review of proposed Brazilian restructuring planning	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	Brazilian restructuring - Follow-up discussion with Gil Mendez. Integration of Brazilian planning in the overall step-plan	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	Polish restructuring - Review of proposed Polish restructuring planning and integration of Polish planning in the overall step-plan	1.5	\$750	\$1,125	A3
Inoue Keown	Claudio T. Karen M.	CTI KMK	Staff Senior Manager	3/13/2007 3/13/2007	Provide documents for K. Keown. Meet with G. Kilts to discuss development of U.S. slides, including gathering info. for accumulated E&P and EBDITA for selected entities	0.1 0.6	\$160 \$600	\$16 \$360	A3 A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Prepare travel arrangements for Delphi planning meeting in Chicago with A. Voortman and S. Huisman	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Meet with E. Trumbull & M. Mukhtar to discuss development of U.S. slides in advance of Delphi meeting on March 16th	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Meet with W. Aljirafi, to assist in gathering 5471 information for estimated FMV calculations.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Review slides for post emergence global structure and consider U.S. tax implications of the proposed local country planning.	2.3	\$600	\$1,380	A3
Kilis JR.	George W.	GWK	Staff	3/13/2007	Initial meetings with E. Trumbull and K. Keown	1.1	\$160	\$176	A3
Kilis JR.	George W.	GWK	Staff	3/13/2007	Create E&P and EBITA spreadsheets and slides	12.1	\$160	\$1,936	A3
Kwon	Min Young	MYK	Senior Manager	3/13/2007	Delphi - Korea tax planning - preparation of slide deck.	2.2	\$650	\$1,430	A3
Kwon	Min Young	MYK	Senior Manager	3/13/2007	Delphi - Korea tax planning - conference call with S. Huisman.	0.8	\$650	\$520	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/13/2007	Review of the Polish deck after changes from S. Huisman.	0.6	\$650	\$390	A3
Mukhtar	Mark J.	MJM	Partner	3/13/2007	Meet with E. Trumbull & K. Keown to discuss development of U.S. slides in advance of Delphi meeting on March 16th	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	3/13/2007	Review basis and E&P information accumulated from Form 5471's	1.2	\$680	\$816	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Preparing slide deck with various tax attribute information	1.4	\$500	\$700	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Meet with M. Mukhtar and D. Kelley, A. Voortman, K. Karen and G. Kilis to discuss calculations of E&P and fair market value for purposes of local country planning	3.2	\$500	\$1,600	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Working on slide deck for meeting with Delphi re: global restructuring and cash repatriation.	2.1	\$500	\$1,050	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Discussed various issues with G. Kilis and W. Aljirafi	1.1	\$500	\$550	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Preparing slide deck on tax attributes of foreign entities to be used in tax planning	3.9	\$500	\$1,950	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/13/2007	Delphi: Review slides of foreign colleagues on local planning ideas	1.6	\$750	\$1,200	A3
Adamowicz	Fletcher	FA	Senior	3/14/2007	Review consolidated slide pack received from S. Huysmans.	0.5	\$450	\$225	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Organize files and documentation	3.8	\$120	\$456	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Created E&P study	3.9	\$120	\$468	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Organize files and documentation and support for E&P and fair market value estimates for local country planning	3.9	\$120	\$468	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with G. Mendez to discuss Brazilian tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar, and K. Keown	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Becker to discuss Mexican tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar, and Karen Keown	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Humphrey to discuss UK tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Kwon to discuss Korean tax planning in preparation of Meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with A. Maksymczak to discuss Polish tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with J. Menger to discuss German tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.9	\$450	\$405	A3
Baier	Simone	SB	Senior	3/14/2007	Discuss goals and objectives of International Planning and analyze debt/equity ratios and income limitations of proposed foreign tax planning with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown.	1.9	\$450	\$855	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Baier	Simone	SB	Senior	3/14/2007	Review draft slides for Delphi Post Emergence Global Structure.	1.6	\$450	\$720	A3
Baier	Simone	SB	Senior	3/14/2007	Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown.	1.6	\$450	\$720	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with G. Mendex to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$750	\$675	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	3/14/2007	Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	1.9	\$750	\$1,425	A3
Huysmans	Serge	SH	Partner	3/14/2007	Review draft slides for Delphi post emergence global structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations). Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	3.2	\$750	\$2,400	A3
Inoue	Claudio T.	CTI	Staff	3/14/2007	Create E&P and EBITDA spreadsheets from Delphi's 5471 Forms.	6.2	\$160	\$992	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with G. Mendex to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$600	\$420	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Discuss methodology for calculating estimated fair market value and E&P with E. Trumbull, including analyzing quality of available information that is available.	1.6	\$600	\$960	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	1.9	\$600	\$1,140	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Review Draft Slides for Delphi Post Emergence Global Structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations.) Attending: S. Huysmans, A. Voortman, and S. Baier.	3.2	\$600	\$1,920	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Travel time to Chicago for planning meeting with A. Voortman, S. Huysmans, S. Baier, and M. Mukhtar.	3.4	*\$300	\$1,020	A3
Kilis JR.	George W.	GWK	Staff	3/14/2007	Create E&P and EBITA spreadsheets and slides	12.1	\$160	\$1,936	A3
Kwon	Min Young	MYK	Senior Manager	3/14/2007	Delphi - Korea tax planning - preparation of slide deck.	0.3	\$650	\$195	A3
Kwon	Min Young	MYK	Senior Manager	3/14/2007	Delphi - Korea tax planning - conference call with S. Huysmans.	0.7	\$650	\$455	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/14/2007	Conf call with S. Baier to discuss Polish tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.5	\$650	\$325	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Menger	Jorge	JM	Partner	3/14/2007	Conf call with S. Huysmans to discuss German tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$750	\$675	A3
Menger	Jorge	JM	Partner	3/14/2007	Review of local country planning slide deck and consider various holding company jurisdictions and treaty shopping issues	1.1	\$750	\$825	A3
Michalak	Jeffrey M.	JMM	Partner	3/14/2007	Call with M. Mukhtar to discuss Delphi international tax planning strategies	0.9	\$750	\$675	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Conf call w/ M. Becker to discuss Mexican tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi conf. call w/G. Mendez to discuss Brazilian tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Conf Call w/ M. Humphrey to discuss UK tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - conf. call w/ M. Kwon to discuss Korean tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - conf. call with A. Maksymczak to discuss Polish tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.8	\$680	\$544	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	3/14/2007	Conf call w/ J. Menger to discuss German tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MM	Partner	3/14/2007	Delphi - discuss goals and objectives of international planning and analyze debt/equity ratios and income limitations of proposed foreign tax planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	1.9	\$680	\$1,292	A3
Mukhtar	Mark J.	MM	Partner	3/14/2007	Delphi - review draft slides for Delphi post emergence global structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations.) Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	3.2	\$680	\$2,176	A3
Rauch	Oliver	OR	Manager	3/14/2007	Meet with J. Menger to discuss review of local country slides and application of new treaty shopping rules	1.2	\$550	\$660	A3
Seok	Jin H.	JHS	Manager	3/14/2007	Korea tax planning - conference call with Lux desks	0.9	\$550	\$495	A3
Seok	Jin H.	JHS	Manager	3/14/2007	Korea tax planning - Working with M. Kwon re follow-up questions raised by S. Huysmans	1.1	\$550	\$605	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Call with K. Keown re revising slide deck and supporting spreadsheet.	0.8	\$500	\$400	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Met w/ G Kilts and W. Aljirafi re revising slide deck and supporting spreadsheet.	0.7	\$500	\$350	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Begun revising information related to slide deck and supporting spreadsheet.	0.8	\$500	\$400	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Discuss methodology for calculating estimated fair market value and E&P with K. Keown, including analyzing quality of available information that is available.	1.6	\$500	\$800	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Additional revisions to slide deck.	1.5	\$500	\$750	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Correspondence with K. Keown re revisions to slide deck.	3.2	\$500	\$1,600	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	3/14/2007	Detailed review of master spreadsheet number for EB17DA (including tying out all numbers to hardcopies).	3.6	\$500	\$1,800	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference call with G. Mendes to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	1.9	\$750	\$1,425	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/1/4/2007	Review Draft Slides for Delphi Post Emergence Global Structure. Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations. Attending: S. Huysmans, A. Voortman, S. Baier.	3.2	\$750	\$2,400	A3
Aljiraft	Wail	WA	Intern	3/1/5/2007	Worked in Mexico subs E&P	1.0	\$120	\$120	A3
Baier	Simone	SB	Senior	3/1/5/2007	Finalization of slide deck to be sent to client in preparation of meeting on Friday March 16	2.4	\$450	\$1,080	A3
Eckhardt	Thomas A.	TAE	Partner	3/1/5/2007	Preparation and review of German slide deck for German restructuring proposal	0.6	\$750	\$450	A3
Humphrey	Miles	MH	Manager	3/1/5/2007	Review of slide deck.	1.2	\$550	\$660	A3
Huysmans	Serge	SH	Partner	3/1/5/2007	Finalization of slide presentation for discussion of Friday 16, 2007.	2.5	\$750	\$1,875	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Discuss agenda and presentation topics for Friday's meeting with M. Mukhtar.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Discuss scheduling of foreign representatives for Friday's meeting at Delphi with S. Huysmans	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Conf call with M. Mukhtar to discuss slide 6 for Friday's meeting - estimate tax benefits for each jurisdiction	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Draft slide on application of 59(e) amortization on RBL	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Review estimates tax savings with A. Voortman, M. Mukhtar, and K. Keown	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Integrate U.S. slides into same format as foreign country planning slides	1.3	\$600	\$780	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Discuss revisions to U.S. slides with M. Mukhtar, specifically calculation of estimated FMV for various entities	1.4	\$600	\$840	A3
Keown	Karen M.	KMK	Senior Manager	3/1/5/2007	Review U.S. slides in preparation of Friday's meeting - including options for repatriation and tax attributes of entities. Tie back respective information to source documents.	3.2	\$600	\$1,920	A3
Kilts JR.	George W.	GWK	Staff	3/1/5/2007	Create E&P and EBITA spreadsheets and slides	6.1	\$160	\$976	A3
Liebman	Richard D.	RDL	Principal	3/1/5/2007	Delphi - 3/1/5 -Section 382 - issues re: foreign tax ideas	1.4	\$750	\$1,050	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Makymczak	Agnieszka	AM	Senior Manager	3/15/2007	Review of the Polish deck after changes from S. Hysmans.	0.8	\$650	\$520	A3
Menger	Jorg	JM	Partner	3/15/2007	Call with S. Hysmans to discuss local country slide deck and recommend KG holding structure	0.9	\$750	\$675	A3
Mukhtar	Mark J.	MM	Partner	3/15/2007	Conf call with K. Keown to discuss slide 6 for Friday's meeting - estimate the tax benefits for each jurisdiction	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MM	Partner	3/15/2007	Review estimates w/dist. Pugh Dow w/ A. Voortman and K. Keown	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MM	Partner	3/15/2007	Call with K. Keown re: estimates FMV for various entities.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MM	Partner	3/15/2007	Review documents and gather information	3.4	\$680	\$2,312	A3
Rauch	Oliver	OR	Manager	3/15/2007	Call with J. Menger, S. Baier and S. Hysmans to discuss German slide deck and tax implications of proposed planning	0.7	\$550	\$385	A3
Trumbull	Eric J.	EIT	Manager	3/15/2007	Discussions with M. Mukhtar, G. Kils, and K. Keown re revising slide deck.	3.2	\$500	\$1,600	A3
Trumbull	Eric J.	EIT	Manager	3/15/2007	Work on revisions to slide deck.	1.7	\$500	\$850	A3
Voortman	Anna	AV	Partner	3/15/2007	Delphi: Review of Chinese plan prepared by W. Tong regarding the local restructuring	0.5	\$750	\$375	A3
Voortman	Anna	AV	Partner	3/15/2007	Computation of local country tax savings afforded by introduction of leverage into Germany, UK, Poland, Brazil and Mexico	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	3/15/2007	Analysis of section 59(e) and the impact on the insertion of leverage	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/15/2007	Discussion with H. Tucker and R. Ward regarding the impact of the global strategies to the 382 analysis and NUBIL/RBIL calculation	2.6	\$750	\$1,950	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Discuss with A. Voortman results of research related to whether basis reduction would be an item considered to be NUBIL.	0.2	\$750	\$150	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Discuss with A. Voortman whether basis reduction would be an item considered to be NUBIL.	0.2	\$750	\$150	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Research other sources as to whether basis reduction would be an item considered to be NUBIL.	0.4	\$750	\$300	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Williams	Michael K.	MKW	Partner	3/15/2007	Read secondary sources as to whether basis reduction would be an item considered to be NUBIL.	0.6	\$750	\$450	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Review statute as to whether basis reduction would be an item considered to be NUBIL.	0.6	\$750	\$450	A3
Adamowicz	Fletcher	FA	Senior	3/16/2007	Review consolidated slide pack received from S. Huysmans.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	3/16/2007	Summarize next steps.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	3/16/2007	Re-draft slides with current version on global restructure.	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$450	\$630	A3
Baier	Simone	SB	Senior	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructure and need to borrow offshore	2.4	\$450	\$1,080	A3
Baier	Simone	SB	Senior	3/16/2007	Meeting to deliver planning alternatives Brazil, Germany, UK, Poland, Korea, China and Mexico	2.8	\$450	\$1,260	A3
Charlton	James	JC	Partner	3/16/2007	Reliance - Review restructuring steps	1.3	\$750	\$975	A3
Humphrey	Miles	MH	Manager	3/16/2007	Review of slide deck.	0.6	\$550	\$330	A3
Huysmans	Serge	SH	Partner	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	3/16/2007	Summarize next steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	3/16/2007	Re-draft slides with current vision on debt structure.	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructuring and need to borrow offshore.	2.4	\$750	\$1,800	A3
Huysmans	Serge	SH	Partner	3/16/2007	Meeting to deliver planning alternatives for Brazil, Germany, UK, Poland, Korea, China and Mexico.	2.8	\$750	\$2,100	A3
Keown	Karen M.	KMK	Senior Manager	3/16/2007	Conf call with M. Becka to discuss calculation of Mexican tax savings with respect to proposed planning and coordination with existing credit for maquila	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	3/16/2007	Travel time to Chicago for planning meeting with A. Voortman, S. Huysmans, S. Baier, and M. Mukhtar.	3.0	*\$300	\$900	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kilts JR.	George W.	GWK	Staff	3/16/2007	Create E&P and EBITA spreadsheets and slides	0.2	\$160	\$32	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/16/2007	Reply to questions of A. Voortman	1.0	\$650	\$650	A3
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Global restructuring meeting with D. Kelley, re: presentation.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Meeting w/ A. Voortman, S. Huysmans and Brian re: Global restructuring	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Global restructuring meeting w/ J. Whitson, B. Sparks, Brian, A. Voortman, D. Kelley, Huysbert	4.9	\$680	\$3,332	A3
Steere	Robert S.	RSS	Senior Manager	3/16/2007	Reversal of work for A. Voortman regarding section 59(e) and p1r 200117006	1.5	\$650	\$975	A3
Tobin	James	JT	Partner	3/16/2007	Review of Emergence Debt/International Tax Planning.	2.1	\$750	\$1,575	A3
Tobin	James	JT	Partner	3/16/2007	Emergence Debt/International Tax Planning - Overview discussion call with J. Whitson	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/16/2007	Summarize next steps and re-draft slides with current vision on debt structure	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructuring and need to borrow offshore	2.4	\$750	\$1,800	A3
Voortman	Anna	AV	Partner	3/16/2007	Meeting to deliver planning alternatives for Brazil, Germany, UK, Poland, Korea, China and Mexico	2.8	\$750	\$2,100	A3
Baier	Simone	SB	Senior	3/19/2007	Preparation of action items list reg. to meeting	1.9	\$450	\$855	A3
Eckhardt	Thomas A.	TAE	Partner	3/19/2007	German restructuring - review of NOL situation at Delphi Europe GmbH and internal memo to A. Voortman and S. Huysmans	0.6	\$750	\$450	A3
Baier	Simone	SB	Senior	3/20/2007	Delphi - prepare email to E&Y German Desk reg. German NOLs	0.4	\$450	\$180	A3
Voortman	Anna	AV	Partner	3/20/2007	Follow-up discussion with Mexico and Germany on Delphi's concerns regarding the proposed restructuring into these countries.	1.3	\$750	\$975	A3
Mukhtar	Mark J.	MJM	Partner	3/21/2007	Conference call w/ A. Voortman and B. Sparks re: next steps.	1.2	\$680	\$816	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/21/2007	Review EBITDA multiples to ensure that the debt creation assumptions were reasonable.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	3/21/2007	Conference call with B. Sparks regarding the next steps required to introduce offshore leverage to various Delphi Subsidiaries post-bankruptcy emergence. Countries covered were Mexico, Brazil, Germany, Poland and Korea.	1.8	\$750	\$1,350	A3
Mukhtar	Mark J.	MM	Partner	3/22/2007	Delphi conf. call w/ G. Murry & A. Voortman re: Brazil	0.9	\$680	\$612	A3
Voortman	Anna	AV	Partner	3/22/2007	Discussions with G. Mendes regarding development of a step plan to introduce leverage into Brazil and secure goodwill amortization.	1.2	\$750	\$900	A3
Ferguson	Stephen J.	SJF	Executive Director	3/23/2007	Discuss status of project and action steps w/ M. Mukhtar & K. Keown	0.2	\$680	\$136	A3
Mukhtar	Mark J.	MM	Partner	3/23/2007	Discuss status and update of Delphi planning with K. Keown	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MM	Partner	3/23/2007	Delphi conf. call w/ S. Huysmans re: to do's	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MM	Partner	3/26/2007	Review slides and prepare for next steps	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MM	Partner	3/27/2007	Call w/ B. Sparks re: New York meeting.	0.9	\$680	\$612	A3
Baier	Simone	SB	Senior	3/28/2007	Prepare contact list for step plan	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for German and Brazilian restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for Mexican restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for Polish restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for German restructuring	1.5	\$450	\$675	A3
Huysmans	Serge	SH	Partner	3/28/2007	Conference call with M. Mukhtar and follow-up with S. Baier regarding preparation of micro step-plan.	0.6	\$750	\$450	A3
Mukhtar	Mark J.	MM	Partner	3/28/2007	Review Brazil local country tax planning ideas	2.0	\$680	\$1,360	A3
Huysmans	Serge	SH	Partner	3/29/2007	Preparation of micro step-plan template.	1.4	\$750	\$1,050	A3
Menger	Jorg	JM	Partner	3/29/2007	Review of step plan and provide comments and changes from a German tax perspective	2.1	\$750	\$1,575	A3
Mukhtar	Mark J.	MM	Partner	3/29/2007	Review plan and determine open issues	1.2	\$680	\$816	A3
Slier	Klaus	KS	Senior Manager	3/29/2007	Analysis of impacts of Organschaft on German REIT	1.5	\$650	\$975	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Siler	Klaus	KS	Senior Manager	3/29/2007	German tax analysis of restructuring	3.3	\$650	\$2,145	A3
Ferguson	Stephen J.	SJF	Executive Director	3/30/2007	Conference call w/ M. Mukhtar & K. Keown to discuss local county planning issues, Holdco formation planning and next steps related thereto	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MM	Partner	3/30/2007	Call w/ S. Huysmans re: Holdco structure	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MM	Partner	3/30/2007	Call w/ K. Keown and S. Ferguson re: meeting in NY	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MM	Partner	3/30/2007	Call w/ B. Sparks re: meeting in New York	0.8	\$680	\$544	A3
A3 Project Subtotal:						442.1		\$246,635	
A3 Project Total:						527.0		\$301,529	
* Billed at 1/2 of hourly billing rate									
Fee Application Preparation									
Ochoa	Melissa	MO	Client Serving Associate	3/3/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	
Ochoa	Melissa	MO	Client Serving Associate	3/4/2007	Work on Delphi Supplemental Connections check	1.9	\$100	\$190	
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with B. Hamblin regarding February Invoice Download.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Preparation of Furukawa Engagement Information per N. Miller.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	3/5/2007	Procedures related to the conflict update process	1.2	\$770	\$924	
Heilmund	Marili	MH	Client Serving Associate	3/5/2007	Work on Delphi Automotive Connections Check	5.2	\$100	\$520	
Hosein	Sandra S.	SH	Client Serving Associate	3/5/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	5.0	\$100	\$500	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ochoa	Meiissa	MO	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	4.9	\$100	\$490	
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of February invoice detail for bankruptcy court.	1.8	\$470	\$846	
Smith	Carolyn E.	CES	Staff	3/5/2007	Reclass of time entries related to February 2007.	0.8	\$140	\$112	
Tosto	Cathy I.	CIT	Partner	3/5/2007	Review February time for intl and bankruptcy tax projects.	0.6	\$575	\$345	
Tosto	Cathy I.	CIT	Partner	3/5/2007	Accumulation of information related to preparation of fee application.	0.9	\$575	\$518	
Treanor	Paul T.	PTT	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	7.9	\$100	\$790	
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with J. Simpson, A. Krabill and M. Hatzfeld regarding Excluded Time from January Invoice - For Review.	0.2	\$140	\$28	
Hellmund	Marli	MH	Client Serving Associate	3/6/2007	Work on Delphi Automotive Connections Check	5.8	\$100	\$580	
Hosein	Sandra S.	SH	Client Serving Associate	3/6/2007	Work on Litigation portion of the Delphi Automotive Connections Check	7.9	\$100	\$790	
Ingles	Beatrice	BI	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	7.6	\$100	\$760	
Ochoa	Meiissa	MO	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	4.1	\$100	\$410	
Treanor	Paul T.	PTT	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	6.6	\$100	\$660	
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with B. Ingles regarding E&Y connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Hatzfeld and J. Simpson regarding D. Chamarro's OOS time to be included on February invoice.	0.3	\$140	\$42	
Hellmund	Marli	MH	Client Serving Associate	3/7/2007	Work on Delphi Automotive Connections Check	5.3	\$100	\$530	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hosein	Sandra S.	SH	Client Serving Associate	3/7/2007	Work on Litigation portion of the Delphi Automotive Connections Check	7.8	\$100	\$780	
Ingles	Beatrice	BI	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	4.7	\$100	\$470	
Ochoa	Melissa	MO	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	3.2	\$100	\$320	
Treanor	Paul T.	PTT	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	5.6	\$100	\$560	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with B. Ingles regarding E&Y Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with D. Kelley and J. Simon regarding sub-contracting bankruptcy court guidelines, new tax addendum, etc.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with E. Trumbull regarding Delphi Billing requirements.	0.5	\$140	\$70	
Ashier	Kevin F.	KFA	Partner	3/8/2007	Review of time for submission to court Procedures related to the conflict update process	1.1	\$770	\$847	
Ashier	Kevin F.	KFA	Partner	3/8/2007		2.3	\$770	\$1,771	
Hellmund	Marti	MH	Client Serving Associate	3/8/2007	Work on Delphi Automotive Connections Check	2.2	\$100	\$220	
Hosein	Sandra S.	SH	Client Serving Associate	3/8/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.2	\$100	\$820	
Ingles	Beatrice	BI	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	9.8	\$100	\$980	
Ochoa	Melissa	MO	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	4.8	\$100	\$480	
Treanor	Paul T.	PTT	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	6.4	\$100	\$640	
Trumbull	Eric J.	EJT	Manager	3/8/2007	Discuss February billing with Chicago ITS.	0.8	\$500	\$400	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with B. Ingles regarding E&Y Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with J. Simpson regarding bank adm. fees through January 2007	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Begin formatting February time and expense download for invoice preparation.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Boehm	Michael J.	MTB	Associate Manager	3/9/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamorro	Destiny D.	DDC	Staff	3/9/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Helmund	Marili	MH	Client Serving Associate	3/9/2007	Work on Delphi Automotive Connections Check	5.1	\$100	\$510	
Hosein	Sandra S.	SH	Client Serving Associate	3/9/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	5.3	\$100	\$530	
Krabill	Aaron J.	AJK	Associate Senior Manager	3/9/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Marold	Erick W.	EWMM	Senior	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Ochoa	Meilissa	MO	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	3.9	\$100	\$390	
Ranney	Amber C.	ACR	Associate Senior	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Schwandt	Lisa N.	LNS	Staff	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	3/9/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	3/9/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Treanor	Paul T.	PTT	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	9.0	\$100	\$900	
Trumbull	Eric J.	EJT	Manager	3/9/2007	Coordinating February billing issues with S. Huysmans and A. Pouchard	0.9	\$500	\$450	
Aquino	Heather	HRA	Client Serving Associate	3/11/2007	Work on February invoice.	0.9	\$140	\$126	
Hellmund	Marti	MH	Client Serving Associate	3/11/2007	Work on Delphi Automotive Connections Check	4.9	\$100	\$490	
Ochoa	Melissa	MO	Client Serving Associate	3/11/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Asber Hellmund	Kevin F. Marti	KFA MH	Partner Client Serving Associate	3/12/2007	Procedures related to the 2007 conflicts check	1.3	\$770	\$1,001	
				3/12/2007	Work on Delphi Automotive Connections Check	6.2	\$100	\$620	
Hosein	Sandra S.	SH	Client Serving Associate	3/12/2007	Work on Delphi Automotive litigation check	8.9	\$100	\$890	
Ochoa	Melissa	MO	Client Serving Associate	3/12/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Treanor	Paul T.	PTT	Client Serving Associate	3/12/2007	Discussion with B. Ingles regarding Delphi connections check	1.7	\$100	\$170	
Treanor	Paul T.	PTT	Client Serving Associate	3/12/2007	Conducting litigation search for Delphi connections check	7.3	\$100	\$730	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with D. Kelley regarding Delphi Time & Expense Reporting Procedures.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with M. Hatzfeld regarding M. Fitzpatrick Time on February invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with E. Trumbull regarding Delphi Billing for Int'l tax.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with B. Ingles regarding Bankruptcy time and expense reporting requirements.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with individuals regarding Delphi Time Descriptions - February.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Work on February invoice.	3.2	\$140	\$448	
Asher	Kevin F.	KFA	Partner	3/13/2007	Procedures related to the 2007 conflicts check	0.7	\$770	\$539	
Hellmund	Marli	MH	Client Serving Associate	3/13/2007	Work on Delphi Automotive Connections Check	9.8	\$100	\$980	
Hosein	Sandra S.	SH	Client Serving Associate	3/13/2007	Work on Delphi Automotive litigation check	10.4	\$100	\$1,040	
Ochoa	Melissa	MO	Client Serving Associate	3/13/2007	Work on Delphi Supplemental Connections check	10.1	\$100	\$1,010	
Treanor	Paul T.	PTT	Client Serving Associate	3/13/2007	Discussion with B. Ingles regarding Delphi connections check	1.4	\$100	\$140	
Treanor	Paul T.	PTT	Client Serving Associate	3/13/2007	Conducting litigation search for Delphi connections check	5.6	\$100	\$560	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Review Delphi Orders Approving First, Second and Third Interim Fee Applications.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on Delphi fourth interim fee application.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on February invoice.	3.8	\$140	\$532	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with S. Sheckell regarding Delphi Payment Status.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Conference call regarding E&Y Belgium/Court approval.	0.7	\$140	\$98	
Asher	Kevin F.	KFA	Partner	3/14/2007	Procedures related to the 2007 conflicts check	1.1	\$770	\$847	
Hellmund	Marjii	MH	Client	3/14/2007	Work on Delphi Automotive Connections Check	9.7	\$100	\$970	
Hosein	Sandra S.	SH	Client Serving Associate	3/14/2007	Work on Delphi Automotive litigation check	10.6	\$100	\$1,060	
Ochoa	Meissa	MO	Client Serving Associate	3/14/2007	Work on Delphi Supplemental Connections check	9.7	\$100	\$970	
Sheckell	Steven F.	SFS	Partner	3/14/2007	Discuss communication requirements with trustee regarding conflicts in bankruptcy	1.8	\$575	\$1,035	
Treanor	Paul T.	PTT	Client Serving Associate	3/14/2007	Discussion with B. Ingles regarding Delphi connections check	0.1	\$100	\$10	
Treanor	Paul T.	PTT	Client	3/14/2007	Conducting litigation search for Delphi connections check	6.4	\$100	\$640	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with J. Simpson regarding draft February invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Work on Delphi fourth interim fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Work on February invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with B. Hamblin, J. Simpson and S. Sheckell regarding payment status.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of connections check documentation from E&Y engagement teams	1.6	\$770	\$1,232	
Hellmund	Marjii	MH	Client Serving Associate	3/15/2007	Work on Delphi Automotive Connections Check	7.3	\$100	\$730	
Hosein	Sandra S.	SH	Client Serving Associate	3/15/2007	Work on Delphi Automotive litigation check	5.2	\$100	\$520	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWJ	Senior	3/15/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Ochoa	Melissa	MO	Client Serving Associate	3/15/2007	Work on Delphi Supplemental Connections check	3.3	\$100	\$330	
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of February invoice for bankruptcy court.	3.2	\$470	\$1,504	
Treanor	Paul T.	PTT	Client Serving Associate	3/15/2007	Conducting litigation search for Delphi connections check	3.9	\$100	\$390	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with J. Simpson regarding February invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on preparation of divisional file regarding February invoice for divisional teams review.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on February invoice revisions per J. Simpson.	1.9	\$140	\$266	
Boehm	Michael J.	MTB	Associate Manager	3/16/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamorro	Destiny D.	DDC	Staff	3/16/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Clarke	Hayley L.	HLC	Staff	3/16/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare e-mail to D. Kelley requesting information on time descriptions recorded in February	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Send first pass of reviewed February billing, with edits, for C. Tosio to review	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare email to G. Kilts regarding inquiry as to time charged in February	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare summary for D. Kelley to use in editing his time descriptions for time incurred in February.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior Client	3/1/6/2007	Review February billing	1.7	\$300	\$510	
Hosein	Sandra S.	SH	Serving Associate	3/1/6/2007	Work on Delphi Automotive litigation check	6.8	\$100	\$680	
Krabill	Aaron J.	AIK	Senior Manager	3/1/6/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	3/1/6/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Sheckell	Steven F.	SFS	Partner	3/1/6/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Sheckell	Steven F.	SFS	Partner	3/1/6/2007	Review engagement letter for filing with court	1.5	\$575	\$863	
Simpson	Jamie	JS	Senior Manager	3/1/6/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Tosto	Cathy I.	CIT	Partner	3/1/6/2007	Review February billing.	0.9	\$575	\$518	
Treanor	Paul T.	PTT	Client	3/1/6/2007	Conducting litigation search for Delphi connections check	3.1	\$100	\$310	
Aquino	Heather	HRA	Serving Associate	3/1/9/2007	Correspondence with B. Hamblin regarding E&Y Payments.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	3/1/9/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	3/1/9/2007	Correspondence with J. Simon regarding Delphi, Fourth Interim Fee Application Due March 31, 2007	0.2	\$140	\$28	
Aquino	Heather	HRA	Serving Associate	3/1/9/2007	Correspondence with K. Asher and B. Ingles regarding Connections Check Survey.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client	3/1/9/2007	Correspondence with C. Tosto and K. Keown regarding February Tax Time.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client	3/1/9/2007	Continue working on Delphi, Fourth Interim Fee Application Due March 31, 2007	2.9	\$140	\$406	
Asher	Kevin F.	KFA	Partner	3/1/9/2007	Conflict check review procedures	0.8	\$770	\$616	
Hellmund	Marti	MH	Client	3/1/9/2007	Work on Delphi Automotive Connections Check	4.8	\$100	\$480	
			Serving Associate						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ingles	Beatrice	BI	Client Serving Associate	3/19/2007	Work on Delphi Supplemental Connections check	7.7	\$100	\$770	
Ochoa	Melissa	MO	Client Serving Associate	3/19/2007	Work on Delphi Supplemental Connections check	7.4	\$100	\$740	
Trumbull	Eric J.	EJT	Manager	3/19/2007	Discussion with K. Keown re billing matters for Delphi.	0.4	\$500	\$200	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with individuals regarding Delphi Time Descriptions - February.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Work on February invoice revisions.	1.1	\$140	\$154	
Ericson Heilmund	Molly Marli	ME MH	Manager Client Serving Associate	3/20/2007 3/20/2007	February invoice preparation. Work on Delphi Automotive Connections Check	0.5 3.2	\$550 \$100	\$275 \$320	
Ingles	Beatrice	BI	Client Serving Associate	3/20/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Miller	Nicholas S.	NSM	Manager	3/20/2007	Time spent adding the appropriate language to the Furukawa JV audit engagement letter given the fact that the JV is in bankruptcy.	1.1	\$330	\$363	
Ochoa	Melissa	MO	Client Serving Associate	3/20/2007	Work on Delphi Supplemental Connections check	6.1	\$100	\$610	
Treanor	Paul T.	PTT	Client Serving Associate	3/20/2007	Litigation Database search using 4D Client for connections check process.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with M. Boehm regarding February Audit Time By Division - Identity OOS.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with Inrl tax team regarding February invoice inquiries.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on February invoice revisions.	2.1	\$140	\$294	
Asher	Kevin F.	KFA	Partner	3/21/2007	Conflict check review procedures	1.1	\$770	\$847	
Boehn	Michael J.	MB	Manager	3/21/2007	Review of E&S, DPSS and accounting assistance portions of February invoice.	1.3	\$330	\$429	
Helmund	Marli	MH	Client Serving Associate	3/21/2007	Work on Delphi Automotive Connections Check	1.0	\$100	\$100	
Ingles	Beatrice	BI	Client Serving Associate	3/21/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Ochoa	Melissa	MO	Client Serving Associate	3/21/2007	Work on Delphi Supplemental Connections check	3.9	\$100	\$390	
Sheckell	Steven F.	SFS	Partner	3/21/2007	Preparation of materials for court for 2007 audit	1.4	\$575	\$805	
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Correspondence with B. Hamblin and S. Sheckell regarding Delphi Advisory Code.	0.2	\$140	\$28	
Asher	Kevin F.	KFA	Partner	3/22/2007	Conflict check review procedures	1.2	\$770	\$924	
Ingles	Beatrice	BI	Client Serving Associate	3/22/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Marold	Erick W.	EWM	Senior	3/22/2007	Accumulation of information related to preparation for fee application.	0.6	\$275	\$165	
Ochoa	Melissa	MO	Client Serving Associate	3/22/2007	Work on Delphi Supplemental Connections check	3.1	\$100	\$310	
Sheckell	Steven F.	SFS	Partner	3/22/2007	Preparation of materials for court for 2007 audit	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of February invoice for bankruptcy court.	1.1	\$470	\$517	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Correspondence with B. Ingles regarding Connections Check.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Revise 2007 audit engagement letter per S. Sheckell.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Revisions to February invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Asher	Kevin F.	KFA	Partner Associate	3/23/2007	Conflict check review procedures	1.1	\$770	\$847	
Boehn	Michael J.	MB	Manager	3/23/2007	Discussed E&S Out-Of-Scope fees with A. Krabill.	0.6	\$330	\$198	
Boehn	Michael J.	MB	Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Clarke	Hayley L.	HLC	Staff	3/23/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Ingles	Beatrice	BI	Client Serving Associate	3/23/2007	Work on Delphi Supplemental Connections check	10.1	\$100	\$1,010	
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Accumulation of information related to preparation of the fee application	1.2	\$470	\$564	
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Review of E&S and DPSS time sheet data for preparation of list of out of scope time.	1.4	\$470	\$658	
Miller	Nicholas S.	NSM	Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$330	\$198	
Ochoa	Melissa	MO	Client Serving Associate	3/23/2007	Work on Delphi Supplemental Connections check	2.0	\$100	\$200	
Ramney	Amber C.	ACR	Senior Associate	3/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	3/23/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Discussion with S. Sheckell regarding February invoice for bankruptcy court.	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Review of February invoice for bankruptcy court.	4.1	\$470	\$1,927	
Tau	King-Size	KST	Senior	3/23/2007	Accumulation of information related to preparation of the fee application.	0.4	\$275	\$110	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/24/2007	Review of February invoice for bankruptcy court.	1.1	\$470	\$517	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence with J. Simpson regarding February invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Work on February 07 invoice.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Work on Delphi; Fourth Interim Fee Application Due March 31, 2007.	1.7	\$140	\$238	
Boehm	Michael J.	MJB	Manager	3/26/2007	Finalized E&S February invoice.	1.2	\$330	\$396	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	
Ingles	Beatrice	BI	Client Serving Associate	3/26/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with J. Simon regarding objections to Delphi/Retained Professionals/January Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with B. Ingles regarding Delphi Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Conference call with K. Asher and B. Ingles regarding Delphi Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence regarding A. Voortman Expenses on February invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with individuals regarding Delphi Corporation February Time Entry reversal.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Meeting with N. Miller and J. Simpson regarding bankruptcy billing process.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Work on February invoice.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Prepare draft of February invoice summary information per S. Sheckell.	0.8	\$140	\$112	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with B. Hamblin regarding cash application of 20% holdback received.	0.2	\$140	\$28	
Asher	Kevin F.	KFA	Partner	3/27/2007	Review of the conflict check process and related engagement responses	1.4	\$770	\$1,078	
Buser	Jay	JB	Manager	3/27/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Haizfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$470	\$188	
Ingles	Beatrice	BI	Client Serving Associate	3/27/2007	Work on Delphi Supplemental Connections check	5.2	\$100	\$520	
Ramney	Amber C.	ACR	Senior Associate	3/27/2007	Accumulation of information related to preparation of the fee application	0.2	\$275	\$55	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of Exhibit E for bankruptcy court.	0.5	\$470	\$235	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Discussion with H. Aquino and N. Miller regarding bankruptcy billing process.	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of February invoice for bankruptcy court.	1.4	\$470	\$658	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with B. Hamblin regarding fee auditor adjustment application related to 20% holdback application.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with J. Simon regarding Delphi; Fourth Interim Fee Application.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with B. Ingles regarding Delphi Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Discussion with J. Simpson and S. Sheckell regarding February invoice summary information.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Work on February invoice summary information per J. Simpson and S. Sheckell.	1.3	\$140	\$182	
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Accumulation of information related to preparation of the fee application.	0.7	\$470	\$329	
Ingles	Beatrice	BI	Client Serving Associate	3/28/2007	Work on Delphi Supplemental Connections check	7.9	\$100	\$790	
Sheckell	Steven F.	SFS	Partner	3/28/2007	Review invoice for submission to court	3.3	\$575	\$1,898	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/28/2007	Accumulation of information related to preparation of fee application.	0.2	\$575	\$115	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Revise February expenses.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with J. Simon regarding Delphi, Fourth Interim Fee Application.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Preparation of billing summary for February invoice.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Work on revisions to February time detail.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Work on 4th interim fee application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Preparation of timekeeper summary for February invoice.	1.1	\$140	\$154	
Ingles	Beatrice	BI	Client Serving Associate	3/29/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Stille	Mark Jacob	MJS	Staff	3/29/2007	Accumulation of information related to fee preparation.	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Correspondence with J. Simpson and B. Hamblin regarding cash application of 20% holdback received.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Finalize February invoice for Court submission.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Finalize 4th interim fee application.	2.1	\$140	\$294	
Boehm	Michael J.	MTB	Associate Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Chamorro	Destiny D.	DDC	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HL C	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Craig	Tashawna N.	TNC	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	1.0	\$140	\$140	
Horner	Kevin John	KJH	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.9	\$220	\$198	
Ingles	Beatrice	BI	Client Serving Associate	3/30/2007	Work on Delphi Supplemental Connections check	2.0	\$100	\$200	
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.4	\$330	\$132	
Pacella	Shannon M.	SMP	Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Schwandt	Lisa N.	LNS	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	3/30/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	3/30/2007	Review of interim application.	0.7	\$470	\$329	
Tau	King-Sze	KST	Senior	3/30/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Fee Application Preparation Total:							<u>548.5</u>	<u>\$88,475</u>	